

MEETING MINUTES
North Dakota State Board of Accountancy
September 8, 2022, 10:00 AM
Via Teams Meeting

The meeting was called to order by President Patrick Kautzman at 10:00 am.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President	Mandy Harlow, Executive Director
Dave Holt, Secretary	Pene DeMaster, Board Staff
Mike Schmitz, Board Member	Anniqne M. Lockard, Assistant Attorney General
Sheri Erickson, Board Member	
Tammy Gerszewski, Board Member	

New Board Member – Welcome Tammy Gerszewski named to the North Dakota State Board of Accountancy.

Minutes (August 2, 2022) Motion to approve the August 2, 2022, minutes. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

2022 Renewal Season

Ratify- Renewed Licensees.

Renewed Firms

Retired Licensees Motion to approve renewed licensees, renewed firms, retired licensees: (July 1 – June 30, 2023). [Motion: Erickson; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Involuntarily Relinquished Licensees

CPE

a. Updates on last meeting –

Blake Nelson Motion to suspend license for 60 days or until he pays CPE fine and is compliant with CPE requirement, or his license will be revoked. [Motion: Erickson; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Corry Kenner Requests that the board abate his CPE fine and wished to be placed in retirement status. Motion to deny fine abatement and grant request to be placed in retirement status. [Motion: Erickson; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Jennifer Sahmoun Requests that the board waive \$500 CPE fine. Motion to waive \$500 CPE fine [Motion: Erickson; 2nd Schmitz; motion failed]. [Roll call: Kautzman (n), Holt (n), Schmitz (n), Erickson (n) Gerszewski (n)]

Motion to deny request to waive \$500 CPE fine - [Motion: Gerszewski; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Laura Bisenius Requests that the board to waive \$500 CPE fine. Motion to deny request - [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

b. New Issues –

Keith Ramsett – Short CPE has not reported as of date of meeting.
Jarrod Hansen – Short CPE has not reported as of date of meeting.

Gail Korth – Short CPE, has now completed after June 30 deadline.
Judy Monson – Short CPE, has now completed after June 30 deadline.
Kirk Rustvold - Short CPE, has now completed after June 30 deadline. Motion to impose \$500 fine and given 15 days after receipt of letter to complete and report deficient CPE.
[Motion: Holt; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Reinstatements – Motion to grant reinstatements [Motion: Erickson; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Lease Questions Motion to negotiate with landlord that the rent remain the same at \$560, request two parking spots and 3- two-year lease renewals. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Adjourn 10:59 AM

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
August 17, 2022, 8:30 AM
Via Teams Meeting

The meeting was called to order by President Patrick Kautzman at 8:35 am.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President	Mandy Harlow, Executive Director
David Holt, Secretary	Pene DeMaster, Board Staff
Mike Schmitz, Board Member	Annique M. Lockard, AAG – Not Present
Laura Adair, Board Member- Not Present	
Sheri Erickson, Board Member	

New Board Member Nomination – Laura Adair gave notice that she plans to step down from the North Dakota State Board of Accountancy. The North Dakota CPA Society wrote a letter of recommendation for Tammy Gerszewski, Lisa Giese, and Joan Morris as nominations to replace Laura on the board. Motion to nominate Tammy Gerszewski, Lisa Giese, and Joan Morris with preference given to Tammy Gerszewski. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Adair (Not Present), Erickson (y)]

9. Adjourn 8:47 am

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
August 2, 2022, 11:00 AM
Schmitz-Holmstrom

The meeting was called to order by President Patrick Kautzman at 11:00 am.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President
Laura Adair, Secretary
Mike Schmitz, Board Member
Sheri Erickson, Board Member
David Holt, Board Member

Mandy Harlow, Executive Director
Pene DeMaster, Board Staff
Anniqne M. Lockard, Assistant Attorney General

New Board Member – Laura Adair was reappointed by Governor Burgum, as a board member in June. Sheri Erickson announced she will be stepping down as a board member at end of her term. Board is taking nominations to fill Sheri's position.

Officer Selection Motion for Patrick Kautzman to continue to as President and Laura Adair to continue in the secretary/treasurer position. Laura announced she is stepping down from the secretary/treasurer position. Mike amended motion for Dave Holt to take secretary/treasurer position Sheri amended her second. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

Conversation with Toby Kommer- ESOPs Toby Kommer requested that his attorney, Joan Cannon speak to the Board about changing law and/or rule to allow ESPOs to have part ownership of a North Dakota CPA firm. The Board will take her recommendations into consideration when they open the law for change.

Minutes (April 22) Motion to approve the April 22 minutes after the date is added to the minutes. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

5. Financial Report (April 1 – June 30, 2022)

a. Approve disbursements (April 1 – June 30, 2022) Pene and Laura made the final journal entries for the year except for OPEB and deferred pension entries. Motion to approve disbursements and financial statements: (April 1 – June 30, 2022). [Motion: Holt; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

b. Financial oversight update (Secretary): Laura reported that the financials looked reasonable. Motion to remove Laura from banking and signatory accounts and add Dave. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

c. Yearend Update Pene reached out to PERS to retrieve the references Mike needs to calculate the entries. She will forward once received. The North Dakota State Board of Accountancy audit will begin August 15.

6. AICPA Exposure Draft – Comment? Motion to have Mandy to provide letter of support to AICPA. [Motion: Kautzman; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

7. 2023 Lease Agreement motion to allow Mandy and AAG Lockard to negotiate new lease and send to the OMB for approval. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

8. 2022 Renewals

a. Short Hours motion to fine individuals who hold out but did not report the required amount of CPE \$500 and allow 15 days to make up CPE or the Board may suspend their CPE license [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

9. Rule Change – discussion on possible law and rule changes.

Sherre Sattler, Executive Director of the North Dakota CPA Society brought a letter to the Board on behalf of the Society requesting the North Dakota State Board of Accountancy change its law to allow candidates to sit at 120 credits rather than the 150 that is required now.

Mandy recommended good moral character be removed as a requirement as well to be substantially equivalent with other states.

ESOPS were discussed again. The Board would like to see a draft of the potential rule change.

NASBA credit extension policy-NASBA will be rolling out new exams soon and this will cause a long delay in score release. NASBA recommends that State Boards either allowing credit extensions or changing the beginning date of credit from the date a candidate sits to the date a candidate receives their score. The Board staff recommends changing the beginning date of credit to the date a candidate receives their score.

NASBA requested that North Dakota change a candidates exam eligibility from one year to six months to be substantially equivalent with other states.

Mike recommended Mandy and AAG Lockhard draft the rules and call a special meeting for the Board to review. The rules need to be submitted to the state rule committee by December 8, 2022.

10. Other Business

Reinstatement Requests Motion to approve reinstatements for [Motion: Schmitz; 2nd Adair; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

Special Requests There were no special requests.

Exam Applications – ratify April 1, 2022, to June 30, 2022, Motion to ratify new exam applications April 1, 2022, to June 30, 2022. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

New Licensees - ratify April 1, 2022, to June 30, 2022, Motion to ratify New Licensees April 1, 2022, to June 30, 2022. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) (y)]

Special Meeting – CPE issues reminder to the Board members that a special meeting is scheduled in September to discuss discipline and ratify new licensees

Miscellaneous – North Dakota CPA Society Annual Convention- will be held in Bismarck. Mike or Patrick will be available to announce new licensees for the year.

11 Complaints

Investigations – Executive Session N.D.C.C. 43-02.2-10

Disciplinary Cases – Potential Executive Session N.D.C.C. 44-04-19.1-

Members of the public were asked to leave the meeting. The board entered executive session at 11:45 am.

The board left executive session at 12:10 pm.

2021-1 Motion to refer the case to the North Dakota States Attorney for prosecution consistent with consignment agreement. Mandy will send a letter to parties involved [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

2021-19 no update from either side

2022-3 Motion to close with no action. Mandy will send a letter to parties involved. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

2022-4 Motion to close case with no action. Mandy will send a letter to parties involved. NDSBA does not have jurisdiction. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

9. Adjourn 1:41 PM

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
April 22, 2022 10:00 AM
Via Conference Call

The meeting was called to order by President Patrick Kautzman at 10:00 am.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President
Laura Adair, Secretary
Mike Schmitz, Board Member
Sheri Erickson, Board Member
David Holt, Board Member

Mandy Harlow, Executive Director
Pene DeMaster, Board Staff
Anniqne M. Lockard, Assistant Attorney General

1. Disciplinary Cases - Executive Session N.D.C.C. 44-04-19.1

Members of the public were asked to leave the meeting. The parties involved in the complaint remained in the meeting to make remarks and left so the board could deliberate. The board entered executive session at 10:03 am.

The board left executive session at 10:53 am

2. Minutes (January 27) Motion to approve the January 27 minutes. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

3. Financial Report (January 1 – March 31, 2022)

a. Approve disbursements (January 1 – March 31, 2022) Motion to approve disbursements and financial statements: (January 1 – March 31, 2022). [Motion: Erickson; 2nd Adair; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

b. financial oversight update (Secretary): Laura reported that the financials looked reasonable.

c. Bank of North Dakota Update – Due to North Dakota State Board of Accountancy statute the Bank of North Dakota account must remain open. The North Dakota State Board of Accountancy is now using authorize.net as the credit card processing company for renewals and applications.

4. Budget

a. Budget Approval and Staff compensation Motion to approve the budget with a change in decreasing staff compensation by \$2,000. Motion: Schmitz; 2nd Adair; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

5. Rule Change

a. TK request Discussion- A request was made by a licensee to speak at the July meeting regarding state ESOP ownership in the North Dakota State Board of Accountancy Law and Rule. This will cause the North Dakota State Board of Accountancy to initiate a Law and Rule change. Other Law and Rule potential changes include allowing exam candidates to sit at 120 credits rather than 150 credits and the ability to perform background checks on initial candidate applications and all licensee reinstatements.

6. State Board Appointment Discussion- The Society meeting is May 3rd to make nominations for North Dakota State Board of Accountancy appointment. Laura Adair would be up and is interested in re-upping for a second term. Sheri plans to retire and is potentially moving out of state. This would mean she would no longer be eligible for board appointment. The North Dakota State Board of Accountancy would be considering looking at the Education, Industry or Audit sector for her replacement.

7. Other Business

Extension Requests Motion to approve extension requests [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

Reinstatement Requests Motion to approve reinstatements for Shengzi Li and Brett Ehrhardt [Motion: Erickson; 2nd Adair; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

Special Requests There were no special requests.

Exam Applications – ratify January 1, 2022, to March 31, 2022, Motion to ratify new exam applications January 1, 2022, to March 31, 2022. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

New Licensees - ratify January 1, 2022, to March 31, 2022, Motion to ratify New Licensees January 1, 2022, to March 31, 2022. [Motion: Erickson; 2nd Adair; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) (y)]

Miscellaneous None

8. Complaints

Investigations – Executive Session N.D.C.C. 43-02.2-10

Members of the public were asked to leave the meeting. The board entered executive session at 11:45 am.

The board left executive session at 12:10 pm.

Disciplinary Cases – Potential Executive Session N.D.C.C. 44-04-19.1- None discussed.

2021-1 Motion to issue settlement agreement with licensee to immediately stop holding out as a CPA and provide proof that the licensee has engaged someone to take the business sign down within 30 days. If not completed within the 30 days, the board may take further action [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

2021-19 Motion that Mandy will send a letter on behalf of the North Dakota State Board of Accountancy to the licensee informing him that he is violation of AICPA code of ethics by not providing predecessor audit documents to the successor auditor [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

Motion to table the original complaint until peer review report is issued by the AICPA. [Motion: MS; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

2022-1 Motion to offer a settlement agreement stating reinstatement is available after all requirements are met. [Motion: Holt; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

2022-2 Licensee paid the fine. This case is closed.

9. Adjourn 12:31 PM

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
January 27, 2022 10:00 AM
Via Conference Call

The meeting was called to order by President Patrick Kautzman at 10:00 am.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President
Laura Adair, Secretary
Mike Schmitz, Board Member
Sheri Erickson, Board Member
David Holt, Board Member

Mandy Harlow, Executive Director
Pene DeMaster, Board Staff
Anniue M. Lockard, Assistant Attorney General

1. Minutes (November 5, 2021) Motion to approve the November 5, 2021 minutes. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

2. Financial Report (October 1 – December 31)

a. Approve disbursements (October 1 – December 31) Motion to approve disbursements and financial statements: (October 1 – December 31). [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

b. Financial oversight update (Secretary): Laura reported that the financials looked appropriate.

c. Bank of North Dakota - Motion to detach the credit card account from Bank of North Dakota and close the credit card account. The checking account will remain open. [Motion: Schmitz; 2nd Adair; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

Motion to amend agenda to allow parties of complaint to be heard. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

3. Complaints

Investigations - Executive Session N.D.C.C. 43-02.2-10

Members of the public were asked to leave the meeting. Parties involved in the complaint remained in the meeting to make remarks and were asked to leave so the board could deliberate. The board entered executive session at 10:11 am

The board left executive session at 10:34 am

Disciplinary Cases - Potential Executive Session N.D.C.C. 44-04-19.1- None discussed.

2021-19 Motion to table case 2021-19 upon further investigation. [Motion: Holt; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

4. CPE Audit. A CPA selected for the 2022 random audit failed to report any evidence of completion for the CPE reported on his license renewal form. Motion to suspend the CPA's license for 60 days and require evidence of CPE courses reported or within that time period. If documentation is not provided to the board within 60 days his license may be subject to be revoked and /or fine up to \$1,000.00. [Motion: Schmitz; 2nd Adair; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

5. Peer Review completion and follow up: The board reviewed peer review reports for those that were a fail or pass with deficiency. Motion to fine McKenna & Assoc \$250 for submitting peer review report late (the firm was not granted an extension by the AICPA. There was no reasonable cause for the late submission. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

6. State Board Appointment Motion to submit Laura Adair, CPA, Lisa Giese, CPA, Brian Peterson, CPA, and Craig Hashbarger, CPA, to the governor for consideration of board appointment starting Jul y1, 2022. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

7. Candidates and Licensees

a. Reinstatement Requests Motion to approve reinstatements [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

b. Special Requests Motion to approve special application issues [Motion: Holt; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)] Motion to approve testing accommodation [Motion: Erickson; 2nd Adair; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

c. Exam Applications – ratify October 22, 2021, to December 31, 2021, Motion to ratify new exam applications [Motion: Holt; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

d. New Licensees - ratify October 22, 2021, to December 31, 2021, Motion to ratify New Licensees [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

8. Other business

a. Software update Mandy reported that the new software is now live. Office staff is testing the system and hope to go live with candidates and licensees within the next week or two.

b. Compensation Comparison – Sheri: She reported her findings of comparative salary from the OMB.

c. HR Request- Allowed to be heard in executive session

d. Miscellaneous- Quickbooks- Request to move from Sage accounting software to Quickbooks at the end of the fiscal year and allowing Ritter Adair to assist in the file migration. Motion to approve move from Sage to Quickbooks. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

Nd.gov email addresses- Board members will let Pene know what their preferred email address is.

9. Adjourn 11:29 AM

Secretary

Date

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BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

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7. Candidates and Licensees

a. Reinstatement Requests Motion to approve reinstatements [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

b. Special Requests Motion to approve special application issues [Motion: Holt; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)] Motion to approve testing accommodation [Motion: Erickson; 2nd Adair; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

c. Exam Applications – ratify October 22, 2021, to December 31, 2021, Motion to ratify new exam applications [Motion: Holt; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

d. New Licensees - ratify October 22, 2021, to December 31, 2021, Motion to ratify New Licensees [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Adair (y), Schmitz (y), Erickson (y) Holt (y)]

8. Other business

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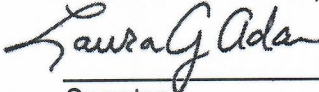
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Nd.gov email addresses- Board members will let Pene know what their preferred email address is.

9. Adjourn 11:29 AM


Secretary

06/13/22
Date