

MEETING MINUTES
North Dakota State Board of Accountancy
September 7, 1:00 pm
Via Teams

The meeting was called to order by President Patrick Kautzman at 1:02 pm.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President	Mandy Harlow, Executive Director
David Holt, Secretary	Pene DeMaster, Staff
Mike Schmitz, Board Member	Austin Lafferty, Assistant Attorney General
Tammy Gerszewski, Board Member	
Lisa Giese, Board Member	

1. Rule change- The Board looked at updated changes and discussed more changes. Legal counsel will update and bring changes to the next Board meeting for approval.
2. Credit Relief Initiative- motion for Mandy to start gathering data in regard to NASBA's credit initiative program. ND will address on a case-by-case basis [Motion: Schmitz; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].
3. NH Candidates- Under advice of legal counsel, all NH candidates who applied prior to 8/31 will be allowed to apply for licensure under Substantial Equivalency.
4. 2023 Renewals- Ratify:
Renewed Licensees [Motion: Gerszewski; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Renewed Firms Motion to ratify firm permits with the exception of Thibedeau and Company and your CFO Inc. [Motion: Kautzman 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Retired Licensees [Motion: Schmitz; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Involuntarily Relinquished Licensees [Motion: Schmitz; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Issues Short Hours-
Unfinished Renewals- Motion, with the exception of Thibedeau and Kaur, to fine those short CPE hours \$500 and give 15 days to make up CPE from date of receiving the letter if not already completed [Motion: Schmidt; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].
5. Reinstatements- Motion to approve listed reinstatements. [Motion: Schmidt; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Adjourn 4:15 pm

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
August 17, 10:00 am
Eide Baily, Fargo, ND

The meeting was called to order by President Patrick Kautzman at 10:02 am.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President	Mandy Harlow, Executive Director
David Holt, Secretary	Pene DeMaster, Staff
Mike Schmitz, Board Member	Annique Lockard, Assistant Attorney General
Tammy Gerszewski, Board Member	Austin Lafferty, Assistant Attorney General
Lisa Giese, Board Member	

New Board Member welcomed Lisa Giese. Austin Lafferty, new legal counsel, was also welcomed.

Officer Selection- Motion to nominate Patrick Kautzman as President and David Holt as Secretary [Motion: Schmidt; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

There was discussion to rotate new officers next year to transition with Patrick still on the board.

Minutes (April 27, 2023, June 6, 2023, July 7, 2023, July 31, 2023, and August 3, 2023) Motion to approve minutes (April 27, 2023, June 6, 2023, July 7, 2023, July 31, 2023 and August 3, 2023) [Motion: Schmidt; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Financial Report (April 1 – June 30)

Approve disbursements (April 1 – June 30) Motion to accept financials and disbursements in draft form until audit is completed. [Motion: Schmidt; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Financial Oversight Update (Secretary)

Yearend Update (Secretary)

Investment – Litigation Policy Approval: Motion to approve litigation reserve [Motion: Holt; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Rule Change discussion- counsel will make changes for board approval next meeting.

New Hampshire Applicants- The board will review applications as they come in.

2022 CPE Audit – Fine forgiveness- Motion to deny request [Motion: Schmitz; 2nd Kautzman; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

2023 Renewals- Short Hours- Motion to fine those short CPE hours \$500 and give 15 days to make up CPE form date of receiving the letter if not already completed [Motion: Schmidt; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

CD- Motion to fine \$500.00 get CPE within 15 days and choose to go inactive [Motion: Holt; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Quarterly Business:

Reinstatements- Motion to approve reinstatements [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Exam Accommodation Requests - None

Exam Applications-Ratify (4/1/2023-6/30/2023) Motion to ratify applications [Motion: Schmitz; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

New Licensees – Ratify (4/1/2023-6/30/2023) Motion to ratify- new licensee applications [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Other Business

Convention Patrick volunteered to hand out certificates at the banquet.

ND CPA Society Request- Motion to provide the ND CPA Society home addresses of exam passers this one time. [Motion: Kautzman; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

NASBA Updates – Mandy and Mike updated the board on CPA evolution updates and NASBA's possible exam credit reinstatement for exam credit lost during covid.

Complaints a. Investigations – Executive Session N.D.C.C. 43-02.2-10 and N.D.C.C 44-04-19.2(1) to discuss pending investigations and consult with attorney, if needed

a. 2023-2

Motion to move to executive session [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

The Board moved into executive session at 12:50 PM.

The Board came out of executive session at 1:00 PM.

2023-2 Motion to close with no action. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)]

Adjourn 1:03 pm

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
August 3, 10:00 am
Virtual

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
David Holt, Secretary	Pene DeMaster, Staff
Mike Schmitz, Board Member- Not in attendance	Annique Lockard, Assistant Attorney General
Tammy Gerszewski, Board Member	
Lisa Giese, Board Member	

1. 2023-03 - Executive Session N.D.C.C 44-04-19.1(2) and (5) and (11) and N.D.C.C 44-04-19.2(1)

a. Discussion of settlement agreement terms and receive attorney advice.

The Board entered into executive session at 10:04am. Motion to enter executive session [Motion: Holt; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (n/a), Gerszewski (y), Giese (y)].

The Board came out of executive session at 10:26 am.

Motion to amend agreement Section 3 subsection c to prohibit the issuance of audit reports until the 2020 peer review report is received and accepted by the North Dakota State Board of Accountancy. [Motion: Holt; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (n/a), Gerszewski (y), Giese (y)]

2.. CPA License #1999R/Firm Permit #99 No action taken.

Adjourn 10:27 am

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
July 31, 2023, 1:30 pm
Virtual

The meeting was called to order by President Patrick Kautzman at 1:30 pm.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President

David Holt, Secretary

Mike Schmitz, Board Member-

Tammy Gerszewski, Board Member

Lisa Giese, Board Member

Mandy Harlow, Executive Director-did not attend

Pene DeMaster, Staff

Anniqe Lockard, Assistant Attorney General

- 1. 2021-19 - Investigations - Executive Session N.D.C.C. 43-02.2-10; N.D.C.C 44-04-19.2(1)** Board entered into executive session at 1:33 pm.

Motion to enter executive session [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)]

Board came out of executive session at 1:41 pm. No action was taken at this time pending the outcome of a peer review.

- 2. 2023-03 - Investigations - Executive Session N.D.C.C. 43-02.2-10; N.D.C.C 44-04-19.2(1)** The Board entered into executive session at 1:45 pm. The Board came out of executive session at 2:48 pm

Motion to rescind denial of individual CPA license renewal. [Motion: Gerszewski; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)]

Motion to rescind denial of firm permit renewal. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)]

Motion to offer a conditional firm permit based upon original offer to licensee in June, modified as discussed in executive session. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)]

- 3. CPA License #1999R/Firm Permit #99** No action taken.

Adjourn 2:59 pm

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
July 7, 2023, 11:00 am
Virtual

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

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President	Mandy Harlow, Executive Director
David Holt, Secretary	Pene DeMaster, Staff
Mike Schmitz, Board Member- Not in attendance	Anniqe Lockard, Assistant Attorney General
Tammy Gerszewski, Board Member	
Lisa Giese, Board Member	

1. Investigations – Executive Session N.D.C.C. 43-02.10; N.D.C.C. 44-04-19.2(1) Board entered into executive session at 11:02 am. At that time all members of the public were asked to leave the meeting. The Board, Board’s Council and Board Staff were in attendance. Adjourn Executive Session at 11:47 am.

2023-3

Motion to revoke the conditional license offer dated June 21, 2023.

[Motion: Gerszewski; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (n/a), Gerszewski (y), Giese (y)]

2023-3

Motion to deny license and firm permit renewal for the 2023-2024 year until such time as a 2020 peer review report is submitted and approved by the board. [Motion: Kautzman; 2nd Holt; unanimous].

[Roll call: Kautzman (y), Holt (y), Schmitz (n/a), Gerszewski (y), Giese (y)]

Adjourn 11:53 AM

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
June 6, 2023, 10:00 am
Virtual

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
David Holt, Secretary	Pene DeMaster, Staff
Mike Schmitz, Board Member	Anniqe Lockard, Assistant Attorney General
Sheri Erickson, Board Member	
Tammy Gerszewski, Board Member	

1. 2022 CPE Issues

Wesley Griggs- Motion to fine licensee \$500 and allow 15 days to either provide proof of attendance of continuing education courses or make up 13.5 credits he was short. [Motion: Holt; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Summer Hanson- Motion to fine licensee \$500 and allow 15 days to either provide proof of attendance of continuing education courses or make up 3 credits she was short. [Motion: Schmitz; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Erin Berg- disciplinary action complete no further action taken.

2. Reinstatements Motion to approve reinstatement requests provided licensees complete application and pay applicable fees [Motion: Schmidt; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

3. Investigations – Executive Session N.D.C.C. 43-02.10; N.D.C.C. 44-04-19.2(1) Board entered into executive session at 10:16 am. At that time all members of the public were asked to leave the meeting. The Board, Board’s Council and Board Staff were in attendance. Adjourn Executive Session at 10:32 am.

2021-19

Motion to rescind action on case 2021-19 from the April 27, 2023, meeting [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Motion to issue a conditional license upon renewal, to restrict assurance services performed by licensee and firm under complaint 2021-19 until a peer review is received and reviewed by the board.

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

Adjourn 12:18 PM

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
April 27, 2023, 10:00 AM
Eide Bailly, Fargo

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
David Holt, Secretary	Pene DeMaster, Staff
Mike Schmitz, Board Member	Allison Hicks, Assistant Attorney General
Sheri Erickson, Board Member	
Tammy Gerszewski, Board Member	

1. Minutes (January 26, 2023, February 6, 2023, and February 17, 2023) Motion to approve minutes (January 26, 2023, February 6, 2023, and February 17, 2023) [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

2. Financial Report (January 1 – March 31, 2023) Motion to approve financial report and disbursements with noted comments: (January 1 – March 31, 2023) [Motion: Schmidt; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Financial oversight update David reported on the financials. Nothing looks out of the ordinary. Mandy explained large rent check was due to paying the last two month's rent to the former landlord and the current month's rent to the current landlord.

3. 2023 Budget Motion to approve 2023 Budget with the amendment of staff compensation increase of 6%. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]
Motion to establish a policy to create reserve account for litigation contingencies initially set at \$250,000 to be annually monitored. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

4. CPE Audit- Mike's report was tabled for a Special Meeting to allow licensees time to provide missing certificates. Jason Vollmer- Notify he is in violation of requirement. If he is unable to provide proof of completion impose a fine of \$500.00 and 15 days to make up such CPE. [Motion: Holt 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Erin Berg- Notify she is in violation of requirement and impose a \$500.00 and 15 days to make up CPE. [Motion: Gerszewski; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Special Meeting to discuss CPE Audit – June 6, 2023, 10:00 am via TEAMS.

5. Legislative Update

- SB 2061** Sent to Governor
- SB 2249** Complete
- SB 2180** Complete
- SB 2184** Failed
- SB 2337** Failed
- HB 1372** Failed
- Legislative Research 43-51**

6. Other Business

Reinstatements Motion to approve the reinstatements provided they complete all steps in Certemy [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Exam Applications - ratify January 1, 2023, to March 31, 2023. Motion to ratify applications January 1, 2023, to March 31, 2023. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

New Licensees - ratify January 1, 2023, to March 31, 2023. Motion to ratify new licensees January 1, 2023, to March 31, 2023. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

UAA 30 months- Mike Schmitz sat on NASBA Committee responsible for adjusting duration of exam credit. He explained how the committee arrived at 30-month credit for Exam.

7. Complaints

Investigations – Executive Session N.D.C.C. 43-02.10; N.D.C.C. 44-04-19.2(1) Board entered into executive session at 11:35am. At that time all members of the public were asked to leave the meeting. The Board, Board's Council and Board Staff were in attendance. Adjourn Executive Session at 12:05 pm.

Disciplinary Cases

2021-19 Motion to cease and desist on assurance work on firm and licensee until such time they are in compliance. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

2022-21 Motion to dismiss. No response to requests made by Board of the complainant. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

2023-1 Motion to dismiss [Motion: Gerszewski; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

2023-2 Motion to proceed as discussed in executive session to initiate a complaint. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

8. Adjourn 12:18 PM

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
February 17, 2023, 5:00 PM
Virtual

The meeting was called to order by Member acting chair Mike Schmitz at 5:00 PM.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President ABSENT
David Holt, Secretary
Mike Schmitz, Board Member
Sheri Erickson, Board Member
Tammy Gerszewski, Board Member

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

1. SB 2184

2. SB 2249

3. HB 1372

Motion to take no action on SB 2184, SB 2249, HB 1372. [Motion: Holt; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (not in attendance), Holt (y), Schmitz (not in attendance), Erickson (y) Gerszewski (y)]

4. Adjourn 6:09 PM

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
February 6, 2023, 3:00 PM
Virtual

The meeting was called to order by President Patrick Kautzman at 3:00 PM.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President	Mandy Harlow, Executive Director
David Holt, Secretary	Annique M. Lockard, Assistant Attorney General
Mike Schmitz, Board Member-not in attendance	
Sheri Erickson, Board Member	
Tammy Gerszewski, Board Member	

1. SB 2184 Motion for Tammy Gerszewski to draft an opposition letter for this bill to submit as written testimony on this bill. [Motion: Holtz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (not in attendance), Erickson (y) Gerszewski (y)]

2. SB 2249 Motion to have Parick draft an opposition letter to submit as written testimony. [Motion: Erickson; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (not in attendance), Erickson (y) Gerszewski (y)]

3. HB 1372 Motion to gather information to draft letter requesting a carve out for the board on this bill to be presented in committee work. [Motion: Holt; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (not in attendance), Erickson (y) Gerszewski (y)]

4. Adjourn 4:09 PM

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
January 26, 2023, 11:00 AM
Brady, Martz & Associates, Grand Forks

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

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

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

1. Minutes (October 20, 2022, November 14, 2022, and January 16, 2023) Motion to approve minutes (October 20, 2022, November 14, 2022, and January 16, 2023) [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

2. Financial Report (October 1- December 31, 2022) Motion to approve financial report and disbursements: (October 1 – December 31, 2022) [Motion: Gerszewski; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Financial oversight update David reported on the financials. Nothing looks out of the ordinary.

Stifel Motion to move \$120,000 from Bank of North Dakota account to Stifel account once Stifel identifies an appropriate investment for the board. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

3. Lease/Office Move Motion to approve lease and send to OMB for review. [Motion: Gerszewski; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Motion to spend up to \$1,500 on moving expenses. [Motion: Holt; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

4. Legislative Update

a. **SB 2061** Motion to allow Patrick to draft a letter to the committee to provide amendment language to appropriately remove good moral character- Annique to draft amendment and send amendment to committee. Annique will also change language on the application to mirror the language to take a license for fraud or dishonesty. [Motion: Erickson; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

b. **SB 2184** Motion to withdraw Michael Schmitz opposition letter on the bill, no opposition. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

c. **SB 2180** No action taken.

d. **SB 2249** No action taken.

e. **SB 2337** The Board drafted a letter during the meeting and was submitted to the senate committee for the hearing. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

f. **HB 1372** Annique to do research on the bill and call a special meeting to review [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

g. **NASBA** Letter to MN CPA Society- Mike reported no action taken.

5. State Board Appointment Motion to submit Society's nominations (Lisa Giese, Lyndsey Roemmich, and Nicole Lautenschlager) to the Governor to be appointed to the Board. Sheri Erickson

will retire from the board on June 30, 2023. [Motion: Erickson; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

6. Candidates and Licensees

a. Reinstatements Motion to approve the reinstatements provided they complete all steps in Certemy [Motion: Gerszewski; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

b. Special Requests none

c. Exam Applications - ratify October 1, 2022, to December 31, 2022. Motion to ratify applications October 1, 2022, to December 31, 2022. [Motion: Erickson; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

d. New Licensees - ratify October 1, 2022, to December 31, 2022. Motion to ratify new licensees October 1, 2022, to December 31, 2022. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

7. Other Business

a. CPE Exposure Draft No action taken.

b. CPE Audit Pene will pull a list of CPAs for the board to review. There will be 5 CPAs per board member plus those who failed their audit last year.

c. Ernst & Young Update Motion to move to investigations. [Motion: Gerszewski; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

d. BottomLine Concepts After discussion the board moved no action necessary [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

e. Miscellaneous NA

8. Complaints

Investigations – Executive Session N.D.C.C. 43-02.10; N.D.C.C. 44-04-19.2(1) Board entered into executive session at 1:10 pm. At that time all members of the public were asked to leave the meeting. The Board, Board's Council and Board Staff were in attendance. Adjourn Executive Session at 1:37 PM.

2021-19 Mandy reported on the status of the case. No new information to report. Motion to table until further information is available. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

2022-21 Motion to request licensee provide proof of the electronic filings they have available to the Board. The Board requests that the complainant resend complaint to board specifically listing the work papers being withheld by the licensee and notify the complainant that the documents may have incorrect year end. They may want to search again under the correct year end. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

44.04.22- Member Tammy Gerszewski disclosed that she knows the individual in 2023-1 via Alumni and has minimal contact with the individual. Motion not to allow her to abstain from the matter. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

2023-1 Motion to initiate a regular complaint from ND Board to licensee. Send letter to licensee to secure information from this individual on the events that took place [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

Disciplinary Cases

2022-8 Motion to suspend for 60 days if not compliant after 60 days, then the North Dakota State Board of Accountancy will revoke the license. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

2022-10 Motion to suspend 60 days or pay fine. if not compliant after 60 days, then the North Dakota State Board of Accountancy will revoke the license. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

9. Adjourn 2:07 PM

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
January 16, 2023, 3:00 PM
Virtual

The meeting was called to order by President Patrick Kautzman at 3:00 PM.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President
David Holt, Secretary
Mike Schmitz, Board Member
Sheri Erickson, Board Member
Tammy Gerszewski, Board Member

Mandy Harlow, Executive Director
Annique M. Lockard, Assistant Attorney General


1. SB 2061 Patrick will write and provide in person testimony providing information regarding SB 2061. Mandy and Annique will aid where needed. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

2. SB 2184 After discussion Mike will draft written testimony opposing the bill and bring it to the January 26, 2023, Board meeting for the Board to review. If a hearing is scheduled prior to the January 26, 2023, meeting a special meeting will be called [Motion: Gerszewski; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

3. SB 2249 After discussion the Board directed Mandy to contact John Johnson at NASBA to help the Board draft and gather testimony in opposition of the bill. No hearing is scheduled. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

4. SB 2180 The Board will not take a position at this time. The Board will further review the bill at the January 26, 2023, meeting. [Motion: Schmitz; 2nd Erickson; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Erickson (y) Gerszewski (y)]

11. Adjourn 3:50 PM


Secretary

1.26.23
Date

MEETING MINUTES
North Dakota State Board of Accountancy
October 19, 10:00 am
Eide Bailly, Fargo, ND

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

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President
David Holt, Secretary
Mike Schmitz, Board Member
Tammy Gerszewski, Board Member
Lisa Giese, Board Member

Mandy Harlow, Executive Director
Pene DeMaster, Staff
Austin Lafferty, Assistant Attorney General

1. **Minutes (August 17, 2023 & September 7, 2023)** - Motion to approve minutes (August 17, 2023 & September 7, 2023) [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].
Financial Report (July 1 - September 30) Disbursements (July 1 - September 30) -
2. Motion to approve financial report and disbursements (July 1 – September 30) [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].
Financial oversight update (secretary) - Lisa raised questions regarding entries for IT/Lease and OPEB entries in the audit report. David and Mike explained the reason for the timing and entries.
3. **2022 Audit** - Motion to accept draft audit for submission. [Motion: Schmitz; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].
4. **Rule Change** – Motion to approve and move forward with the rule changes as presented. [Motion: Giese; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].
5. **Credit Relief Initiative** - Motion to allow board staff to notify candidates who are eligible for credit relief and approve candidates for credit extension if they meet the eligible criteria. [Motion: Schmitz; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].
6. **2023 Renewals-**
Short Hours Update
Steve Aune – The board moved it had reasonable grounds to find Aune violated NDCC 43-02.2-09(1)(c) and(f) and NDAC ch. 3-03-01 and to revoke license firm and individual. [Motion: Schmitz; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].
Short Hours New
Robert Thibedeau – The board moved it had reasonable grounds to conclude he violated NDCC 43-02.2-09(1)(c) and (f) and NDAC Ch. 3-03-01, and to offer settlement agreement \$500 fine and 15 days to meet CPE requirements. [Motion: Holt; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].
Robert Thibedeau – The board moved it had reasonable grounds to deny his firm license renewal based on N.D.C.C. 43-02.2-06. [Motion: Schmitz; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].
Surinder Kaur - The board moved it had reasonable grounds to conclude she violated NDCC 43-02.2-09(1)(c) and (f) and NDAC Ch. 3-03-01. Motion to offer settlement agreement \$500 fine and

15 days to meet CPE requirements. [Motion: Holt; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Tara Riemer – Motion to administer a \$500 fine and 15 days to meet CPE requirements. [Motion: Giese; Schmitz 2nd; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Unfinished Renewals

Adam Akerman – Involuntarily relinquish.

Di Wang - The board moved it had reasonable grounds to conclude Wang violated NDCC 43-02.2-01(1)(c) and (f) and NDAC Ch. 3-03-01 and to offer a settlement agreement of \$500 fine and 15 days to meet CPE requirements. [Motion: Holt; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Jeffery Powers - The board moved it had reasonable grounds to conclude Powers violated NDCC 43-02.2-01(1)(c) and (f) and NDAC Ch. 3-03-01 and to offer a settlement agreement \$500 fine and 15 days to meet CPE requirements. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Kirk Rustvold - The board moved it had reasonable grounds to conclude Rustvold violated NDCC 43-02.2-01(1)(c) and (f) and NDAC Ch. 3-03-01 and to offer a settlement agreement \$500 fine and 15 days to meet CPE requirements. [Motion: Schmitz; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Qian Wang - The board moved it had reasonable grounds to conclude Wang violated NDCC 43-02.2-01(1)(c) and (f) and NDAC Ch. 3-03-01 and to offer a settlement agreement \$500 fine and 15 days to meet CPE requirements. [Motion: Holt; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Zhifang Zhang - The board moved it had reasonable grounds to conclude Zhang violated NDCC 43-02.2-01(1)(c) and (f) and NDAC Ch. 3-03-01 and to offer a settlement agreement \$500 fine and 15 days to meet CPE requirements. [Motion: Giese; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Attestation – The board will allow the CPA to renew without checking yes to the attestation in Step 3 of the CPE reporting form.

Forgiveness Requests

Chad Dejong- Motion to deny request to waive the fine. [Motion: Schmitz; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Chelsea Larson - Motion to reduce fine to \$150. [Motion: Gerszewski; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Shreerupa Bhattacharya - Motion to reduce fine to \$150. [Motion: Giese; 2nd Schmitz; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Use of the CPA Designation – Mike Siefert requested to change his status to “I do not hold out as a CPA in North Dakota” on August 21, 2023, but continues to use the CPA designation.

Michael Schmitz abstained from the discussion and vote. Motion to issue a letter to Mike Siefert to discontinue to use the CPA designation and remove it from his website. [Motion: Kautzman; 2nd Holt]. [Roll call: Kautzman (y), Holt (y), Schmitz (Abstained), Gerszewski (y), Giese (y)].

7. **Peer Review** – Robert Thibedeau – motion to deny firm permit. [Motion: Schmitz; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

8. **Quarterly Business**

Reinstatements - Motion to approve listed reinstatements. [Motion: Schmidt; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

Exam Applications – Motion to ratify exam applications (July 1 – September 30) [Motion: Schmitz; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

New Licensees – Motion to ratify new licensees (July 1 – September 30) [Motion: Schmitz; 2nd Gerszewski; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

9. Miscellaneous

NASBA Updates

January Meeting – SB Appointment

Miscellaneous - Brandy Thompson testing accommodations – Brandy is requesting time and a half and separate room. Motion to approve accommodations. [Motion: Schmitz; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (y), Giese (y)].

10. 2024 Meeting Dates - January 25, 2024, 9:00 am, Eide Bailly, Fargo, April 18, 2024, 10:00 am, Eide Bailly, Fargo, July 18, 2024, 10:00 am, Eide Bailly, Fargo, September 5, 2024, 10:00 am, virtual, October 17, 2024, 10:00 am, Eide Bailly, Fargo.

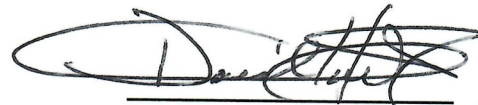
11. Complaints

Investigations – Executive Session N.D.C.C. 43-02.2-10; N.D.C.C. 44-04-19.2(1)

Disciplinary Cases

None at this time

12. Adjourn 12:06 pm



Secretary

1-25-24
Date

MEETING MINUTES
North Dakota State Board of Accountancy
December 13, 2023, 11:00 am
Virtual

The meeting was called to order by President Patrick Kautzman at 11:02 AM.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President	Mandy Harlow, Executive Director
David Holt, Secretary	Pene DeMaster, Staff
Mike Schmitz, Board Member	Austin Lafferty, Assistant Attorney General
Tammy Gerszewski, Board Member, Not in Attendance	
Lisa Giese, Board Member	

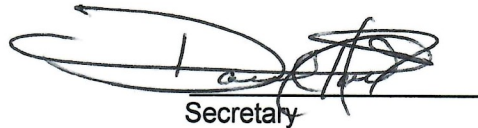
1. **Questionnaire for Legislative Study** - Motion to approve the legislative study as edited to include the supporting documentation of sample Substantial Equivalency License Application and Reciprocal application and Mandy's supporting spreadsheet. [Motion: Schmidt; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (n/a) Giese (y)]

2. 2023 Renewals

Aune - Motion to rescind previous motion from the October board meeting to revoke the CPA's license. [Motion: Schmidt; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (n/a) Giese (y)]

Motion to deny the CPA's license renewal application from July because the board had probable cause to find Aune violated North Dakota Century Code 43-02.2-09(1)(c) and (f). [Motion: Schmidt; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (y), Gerszewski (n/a) Giese (y)]

Adjourn 11:46 am


Secretary

1-25-24
Date

MEETING MINUTES
North Dakota State Board of Accountancy
January 17, 2024, 8:15 am
Virtual

The meeting was called to order by President Patrick Kautzman at 8:15 AM.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

Patrick Kautzman, President	Mandy Harlow, Executive Director
David Holt, Secretary	Pene DeMaster, Staff
Mike Schmitz, Board Member Not in Attendance	Austin Lafferty, Assistant Attorney General
Tammy Gerszewski, Board Member, Not in Attendance	
Lisa Giese, Board Member	

1. Rule Change

Review Oral and Written Comments

Motion to direct Mandy and Austin to direct the rule changes to be made and approved.
[Motion: Holt; 2nd Giese; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (n/a), Gerszewski (n/a) Giese (y)]

Motion to send approved rules to the Attorney General's Office for review.
[Motion: Giese; 2nd Holt; unanimous]. [Roll call: Kautzman (y), Holt (y), Schmitz (n/a), Gerszewski (n/a) Giese (y)]

Adjourn 8:39 am



Secretary

1-25-24
Date