

MEETING MINUTES
North Dakota State Board of Accountancy
April 22, 2025, 10:00 am
Eide Bailly, Fargo, ND

The meeting was called to order by President David Holt at 10:00 AM.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

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

1. **Minutes (1.14.25, 1.30.25, 2.5.25, & 3.3.25)** Motion to approve meeting minutes (1.14.25, 1.30.25, 2.5.25, & 3.3.25). [Motion: Kautzman; 2nd Britsch; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

2. **Financial Report (January 1, 2025 – March 31, 2025) Disbursements (January 1, 2025 – March 31, 2025)**– Motion to approve disbursements [Motion: Britsch; 2nd Kautzman; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

Financial oversight update (Secretary) – Tammy updated the Board on her review of the financial statements.

3. **Budget 2025** – Motion to approve equipment purchase with 2024 budget money. [Motion: Kautzman; 2nd Gerszewski; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)] Motion to approve 2025 Budget with amendment to remove equipment purchase in 2025. [Motion: Britsch; 2nd Kautzman; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

4. **Peer Review** – Motion to direct Austin to send a warning letter to Susan Bowman to discontinue attest work after peer review fail. [Motion: Britsch; 2nd Giese; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

Motion to direct Austin to send a certified letter to Mitchell Merkel to discontinue attest work after notice of being dropped from the peer review program and to discontinue advertising that he performs attest work on his website. Letter sent return receipt. [Motion: Gerszewski; 2nd Giese; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

5. **Legislative Update** – Austin and Mandy gave an update on bills 1156, 2395, 2308 and 2160. When session is over Austin will summarize all bills that will have any impact on the Board.

6. **NASBA** –

a. **Exposure Draft** – discussion on draft

b. **Exposure Draft** - Comment Due 5/3 Motion to direct Mandy to send letter in support of Exposure Draft to NASBA [Motion: Giese; 2nd Britsch; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

c. **Legislative update** - Steve summarized NASBA legislative updates.

d. **ED/Legal Conference Updates** Austin, Pene and Mandy gave a summary of their conference experience.

7. **NDSBA Policies** – A copy of the current policies were given to the board members to review before the July Rule Change Meeting.

8. **Quarterly Business**

a. **Reinstatements** – Motion to approve listed reinstatements. [Motion: Kautzman; 2nd Gerszewski; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

b. **Testing Accommodations** – Motion to approve accommodation. [Motion: Gerszewski; 2nd; Kautzman; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

c. **Exam Applications** – Ratify 1.1.25 – 3.31.25 [Motion: Gerszewski; 2nd; Kautzman; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

d. **New Licensees** – Ratify 1.1.25 – 3.31.25 [Motion: Kautzman; 2nd Britsch; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

9. **Other Business**

a. **2024 Audit - Office** received letter from ND State Auditor notifying them a sentence was missing in the 2024 audit.

b. **Jennifer Parisien** – Motion to allow 15 ACCT credits on transcripts Provided. [Motion: Gerszewski; 2nd Kautzman; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

c. **BDO** – Motion to direct Mandy to send letter of reprimand. Take no action as ND law just changed. [Motion: Kautzman; 2nd Britsch; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

d. **PCAOB** – No action taken.

e. **Miscellaneous** – Move July quarterly meeting to the 10th, 8:30 am, virtual.

10. **Complaints**

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

Disciplinary Cases – Potential 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)

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

The Board entered executive session at 12:00 PM. The board exited executive session at 1:04 PM.

2025-1 - Motion to direct AAG Lafferty to send a letter to the CPA to confirm that he is not withholding any product from the client. [Motion: Kautzman; 2nd Geise; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

2025-2 - Motion to close case no action. [Motion: Gerszewski; 2nd Geise; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

2025-3 - Motion to direct AAG Lafferty to send a letter to the CPA to confirm he is not withholding and paid work product from the client. [Motion: Geise; 2nd Kautzman; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

2025-4 - Motion to direct AAG Lafferty to request more information from the CPA, confirming he had signed consent to have the client's work performed outside the US and that he had signed consent to solicit real estate investments to clients. [Motion: Gerszewski; 2nd Kautzman; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

11. **Adjourn 1:10 PM**

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
July 10, 2025, 8:30 am
Eide Bailly, Fargo, ND

The meeting was called to order by President David Holt at 8:30 AM.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

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

1. **Officer Selection** – Motion to nominate David Holt for President [Motion: Britsch; 2nd Kautzman; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
Motion to nominate Tammy Gerszewski for Secretary/Treasurer [Motion: Giese; 2nd Kautzman; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
2. **Minutes (4.22.25 and 7.1.25)** Motion to approve meeting minutes (4.22.25 & 7.1.25) with amendments on 4.22.25 minutes #4 to remove the word warning, 2025-3 typo- and should read any. [Motion: Kautzman; 2nd Gerszewski; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
3. **Financial Report (April 1, 2025 – June 30, 2025, Disbursements)** – Motion to approve disbursements [Motion: Britsch; 2nd Giese; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

Financial oversight update (Secretary) – Tabled
4. **BDO Update** – Mandy Harlow and AAG Lafferty updated the board on BDO's firm permit. BDO does meet the requirements to hold a firm permit in ND.
5. **Policy Manual** – Motion to approve policy manual and HR manual with changes [Motion: Britsch; 2nd Kautzman; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
6. **Quarterly Business**
 - a. **Reinstatements** – Motion to approve listed reinstatements. [Motion: Kautzman; 2nd Gerszewski; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
 - b. **Exam Applications** – Ratify 4.1.25 – 6.30.25. [Motion: Giese; 2nd; Gerszewski; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
 - c. **New Licensees** – ratify 4.1.25 – 6.30.25 [Motion: Kautzman; 2nd; Giese; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
 - d. **Testing Accommodations** – Motion to approve accommodations [Motion: Kautzman; 2nd Britsch; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
7. **Other Business**
 - a. **2025 Convention** – David Holt will speak at the ND CPA Society Convention in September.

- b. **Baker Tilly** – Update no action taken
- c. **Peer Review Update** – Update no action taken
- d. **Miscellaneous** – None

8. Complaints

**Investigations – Executive Session N.D.C.C. 43-02.2-10; N.D.C.C 44-04-19.2(1)
Disciplinary Cases – Potential 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. Motion to move to executive session 9:07 am. [Motion: Britsch; 2nd Kautzman; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)] Members of the public were asked to leave. Attendees included the members of the board, Mandy Harlow Executive Director, AAG Austin Lafferty, and Pene DeMaster board staff.
- b. The board concluded executive session at 10:03 am

2025-1 – Motion to direct Austin to send a letter to the complainant confirming they have received their source documents and any paid for work product, allowing 30 days for response. If Complainant responds affirmatively, or does not respond within 30 days, the matter will be considered closed. [Motion: Kautzman; 2nd Britsch; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

2025-3 - Motion to direct Austin to send a letter to the complainant confirming they have received their source documents and any paid for work product, allowing 30 days for response. If Complainant responds affirmatively, or does not respond within 30 days, the matter will be considered closed. [Motion: Kautzman; 2nd Britsch; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

2025-4 - Motion to direct Austin and Mandy to explore options the board may take regarding the complaint. [Motion: Britsch; 2nd Gerszewski; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

9. **Adjourn 10:09 AM**

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
August 7, 2025, 9:00 am
Eide Bailly, Fargo, ND

The meeting was called to order by President David Holt at 9:03 AM.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

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

1. Financial Report (April 1, 2025 – June 30, 2025)

Motion to approve financial statements. [Motion: Kautzman; 2nd Britsch; unanimous].

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

Tammy joined meeting after first roll call.

2. 2025 Renewal Season

a. Renewed Firms

b. Retired Licensees

Motion to approve renewed licenses and firms and retirements. [Motion: Britsch; 2nd Giese; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

c. Involuntarily Relinquished

Motion to approve all licenses that were involuntarily relinquished 8/1/2025. [Motion: Giese; 2nd Gerszewski; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

3. Short CPE

Motion to fine Justin Frye, Kari Miller, Jerrod Hanson, Nicole Erickson, Dmitriy Chernyak \$500 for short or delinquent CPE, motion to fine David DeMers, Ali Abbas Shabbir Jerrod Hanson, Lori Weisz \$500 and complete and report CPE within 14 days from receipt of letter. [Motion: Gerszewski; 2nd Giese; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

Motion to fine Surinder Kaur \$750 for completing CPE after the deadline. [Motion: Kautzman; 2nd Britsch; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

4. Reinstatements

Motion to approve listed reinstatements. [Motion: Kautzman; 2nd Gerszewski; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

Motion for staff to reinstate all involuntarily relinquished licenses that were involuntarily relinquished 8.1.25 for non-payment and bring to the next Board meeting to be ratified. [Motion: Kautzman; 2nd Gerszewski; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

5. Rule Change

Motion to approve proposed rule changes with revisions [Motion: Gerszewski; 2nd Britsch unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

Motion to direct Austin and Mandy to draft a notice and schedule meetings for the rule changes [Motion: Kautzman; 2nd Giese; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

6. Policy Change

Effective Date for Internships will be determined by the rule change. [Motion: Britsch; 2nd Kautzman; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

7. Complaints

**Investigations – Executive Session N.D.C.C. 43-02.2-10; N.D.C.C 44-04-19.2(1)
Disciplinary Cases – Potential 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. Motion to move to executive session 9:07 am. [Motion: Britsch; 2nd Kautzman; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)] Members of the public were asked to leave. Attendees included the members of the board, Mandy Harlow Executive Director, AAG Austin Lafferty, and Pene DeMaster board staff.

b. The board concluded executive session at 10:03 am

2025-1 Motion to close case [Motion: Britsch; 2nd Kautzman; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

2025-3 – Motion to close case [Motion: Gerszewski; 2nd Britsch; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

2025-4 - Letter to Licensee - Board would suggest reviewing IRS Circular 230 with private counsel and ensuring the work your employees perform outside the United States and the solicitations you send to clients are in compliance with the requirements.

Letter to complainant - Consult a private attorney or tax professional to advise on potential legal options [Motion: Britsch; 2nd Gerszewski; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

8. Adjourn 10:13 AM

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
September 22, 2025, 3:00 pm
Via Teams

The meeting was called to order by President David Holt at 3:00 pm.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

David Holt, President	Mandy Harlow, Executive Director
Tammy Gerszewski, Secretary	Pene DeMaster, Staff
Patrick Kautzman, Board Member	Austin Lafferty, Assistant Attorney General
Lisa Giese, Board Member (Not Present)	
Steve Britsch, Board Member	

- 1. Final Approval of Rule Change** – Motion to approve final draft of the rule change & to direct Mandy to submit the rule change packet to the North Dakota Attorney General’s office for an opinion. [Motion: Britsch; 2nd Gerszewski; unanimous]. [Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (n/a) Britsch (y)]

Adjourn 3:05 pm

Secretary

Date

MEETING MINUTES
North Dakota State Board of Accountancy
October 16, 2025, 1:00 pm
Via Teams

The meeting was called to order by President David Holt at 1:00 pm.

BOARD MEMBERS AND ADMINISTRATIVE STAFF ATTENDANCE

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

1. **Minutes (7.10.25,8/7/25, &9.22.25)** Motion to approve meeting minutes (7.10.25,8/7/25, &9.22.25) [Motion: Kautzman; 2nd Britsch; unanimous].
2. **Financial Report**
 - a. Approve disbursements Motion to approve disbursements 7.1.25-9.30.25 [Motion: Giese; 2nd Gerszewski; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
 - b. Approve financial statements Motion to approve financials 7.1.25-9.30.25 [Motion: Gerszewski; 2nd Giese; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
 - c. Financial oversight update-Secretary – Tammy Gerszewski reported on the financial statements and disbursements from the last quarter.
3. **2024 Audit** – Motion to accept audit report subject to entering adjusting journal entries. [Motion: Britsch; 2nd Kautzman; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
Letter from the State Auditor's office – The North Dakota State Board of Accountancy is not required to send a biennial audit report to the State Auditor's office. The board will continue to engage an auditor annually and submit it to the State Auditor's office.
Motion to direct Mandy to send RFP to potential auditors. [Motion: Gerszewski; 2nd Kautzman; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
4. **Rule Change Update** – Update from AAG Lafferty, the proposed rule changes are on Mr. Wrigley's desk awaiting signature. Motion to delegate Patrick to attend rule change meeting if Mandy is unavailable. [Motion: Britsch; 2nd Gerszewski; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
5. **Law Change** – The Board will review the current law and identify any changes needed for the 2027 legislative session.
6. **Peer Review** – Motion to direct Mandy to send letters of to the firms with a pass w/deficiency or fail. [Motion: Kautzman; 2nd Giese; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
7. **Quarterly Business**
 - a. Reinstatements – Motion to approve reinstatements [Motion: Giese; 2nd Gerszewski; unanimous]. [

- Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
- b. Reinstatements – Ratify – Motion to ratify reinstatements [Motion: Gerszewski; 2nd Kautzman; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
 - c. Exam Applications – Motion to Ratify exam applications 7.1.25-9.30.25 [Motion: Kautzman; 2nd Gerszewski; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
 - d. New Licensees – Ratify – Motion to ratify new licensees 7.1/25-9.30.25[Motion: Kautzman; 2nd Gerszewski; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
 - e. Testing Accommodations - Ratify – Motion to ratify testing accommodations 7.1.25-9.30.25 [Motion: Holt; 2nd Kautzman; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

8. Other Business

- a. Shabbir/Fine Forgiveness – Motion to deny request for fine abatement. Direct Austin to send a letter granting 14 days to pay original fine. If there is no payment, he will be involuntarily relinquished. [Motion: Kautzman; 2nd Gerszewski; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
- b. Zhifang Zhang, SA/Reinstatement – Send settlement agreement with the same terms of the original settlement agreement. She must report 60 credits of CPE before she can use the CPA designation and has 1 year to earn an additional 60 credits which must include 6 credits of ethics over the 2 years. [Motion: Kautzman; 2nd Britsch; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
- c. January Meeting – The Board will select 3 nominees to submit to the governor for the July 1, 2026, appointment.
- d. NASBA Exposure Draft – After discussion the Board has agreed they will not respond to this exposure draft.
- e. David Erickson – Mr. Erickson was acquitted on all charges. Motion to dissolve conditional license agreement and reinstate David's license. [Motion: Britsch; 2nd Kautzman; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]
- f. Miscellaneous - During the annual data review, the staff identified a former licensee who may be using the CPA designation. The Board has directed staff to issue a letter to Florida BOA. [Motion: Britsch; 2nd Giese; unanimous].
[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

9. 2026 Meeting Dates

- a. January 13, 2026, 1:00 pm, Grand Forks
- b. April 28, 2026, 10:00 am, Fargo
- c. July 14, 2026, 9:00 am, Grand Forks
- d. August 6, 2026, 10:00 am, virtual
- e. October 20, 2026, 10:00 am, Fargo

10. Disciplinary Cases

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

Disciplinary Cases – Potential 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)

3:03 pm-entered executive session, in attendance; the Board of Directors, Mandy Harlow ED, AAG Austin Lafferty, and Pene DeMaster Board staff.

3:20 pm the Board convened executive session.

2025-5 Motion to direct AAG Lafferty to reach out to the complainant to gain more information. AAG Lafferty and Mandy will work on wordsmithing a response when sending a complaint to a CPA. [Motion: Kautzman; 2nd Giese; unanimous].

[Roll call: Holt (y), Gerszewski (y), Kautzman (y), Giese (y) Britsch (y)]

11. Adjourn 3:30 pm

Secretary

Date