



E-Newsletter

NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

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Upcoming Board Meetings

April 28 (via conference call)
July 28 (Bismarck, ND)
October 22 (Fargo, ND)

Board Members

Mike Schmitz, CPA
President
Faye Miller, CPA
Secretary Treasurer
Patrick Kautzman, CPA
Member
Laura Adair, CPA
Member
Sheri Erickson, CPA
Member
Mandy Harlow
Executive Director

Contact Information

North Dakota State Board of
Accountancy
215 N 3rd St, Suite 202C
Grand Forks, ND 58203
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701-775-7100
Email : mandyharlow@nd.gov

Executive Director's Journal

As I write this, I am hoping all of you are well and safe. As we are all adjusting to our new home offices and the temporary normal, the Board and Board staff have been working to assist our exam candidates and licensees through this process.

Renewal season is almost here. There are several new things to take note of going into the process this year. I sent an email correspondence March 27 with a deadline extension for CPE. If you did not receive that email please contact me or check our website to read it. Our new online renewal will be very user friendly and we strongly encourage each of our licensees to renew online to avoid the amount of mail that needs to be handled.

Due to exam site closures we have been working on extensions for credits and expiring notices to schedule. We want our candidates to be as successful as possible.

The State Board has gotten a whole new look. We rolled out a new website recently. It is very user friendly and has all information that you should need, including the newest updates. Please check it out.

If you have any questions or comments, please don't hesitate to contact us by phone 701-775-7100 or email mandyharlow@nd.gov



2020 Renewal Season

What to expect when renewing your 2019-2020 license

New look to forms
COVID19 provisions
Late filing fees
Online registration

The North Dakota State Board of Accountancy has adopted the new North Dakota state branding. You will see new and exciting logos, colors and fonts.

There is now a designated space for ethics course detail: Ethics will be included in the 2022 three-year look back. Space is provided to record those ethics credits.

Information regarding what counts as CPE and who must file is now located on the North Dakota State Board of Accountancy website rather than on the form. Please check the website to ensure you are CPE compliant. <https://www.ndsba.nd.gov/licensees/2019-2020-renewal-season>.

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CPA Exam Performance Summary: 2019 Q-4 North Dakota

Overall Performance

Unique Candidates	152
New Candidates	33
Total Sections	215
Passing 4th Section	24
Sections / Candidates	1.41
Pass Rate	52.09%
Average Score	71.50

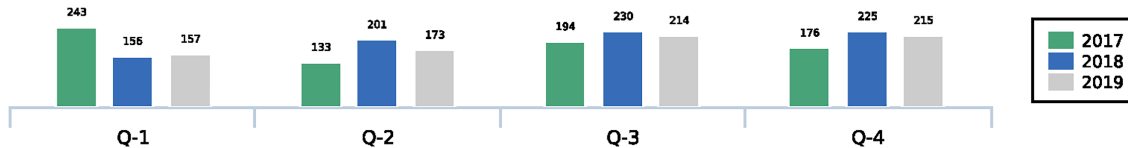
Section Performance

	Sections	Score	% Pass
First-Time	55	68.22	47.27%
Re-Exam	160	72.63	53.75%
AUD	64	69.58	40.63%
BEC	59	75.71	59.32%
FAR	45	66.42	44.44%
REG	47	73.70	65.96%

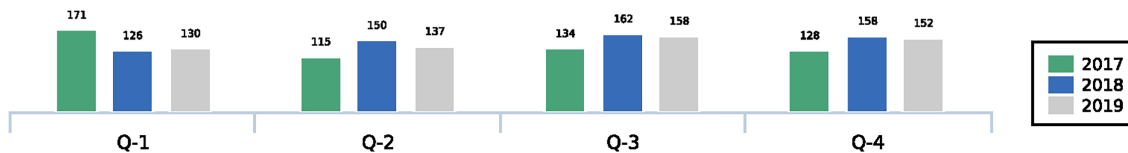
Jurisdiction Ranking

Candidates	Sections
43	43
Pass Rate	Avg Score
15	23

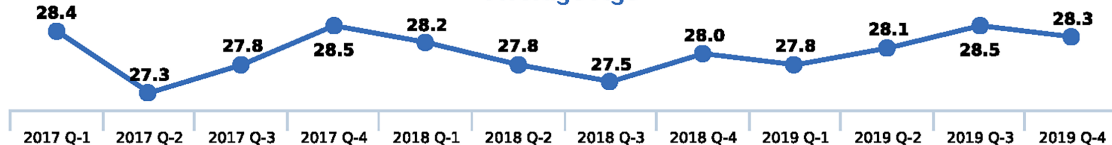
Sections



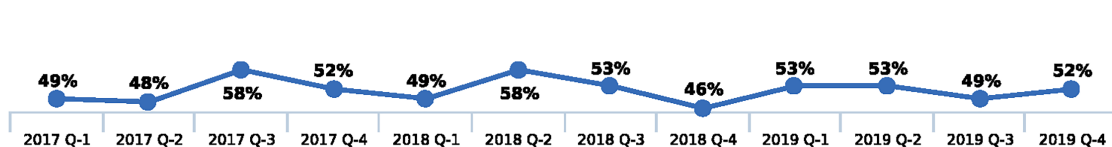
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2019 Q-4 North Dakota

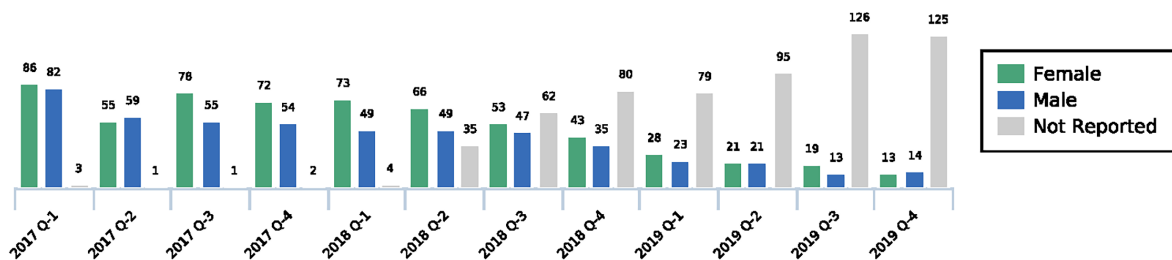
Degree Type

	Candidates	% Total
Bachelor's Degree	135	88.8%
Advanced Degree	16	10.5%
Enrolled / Other	1	0.7%

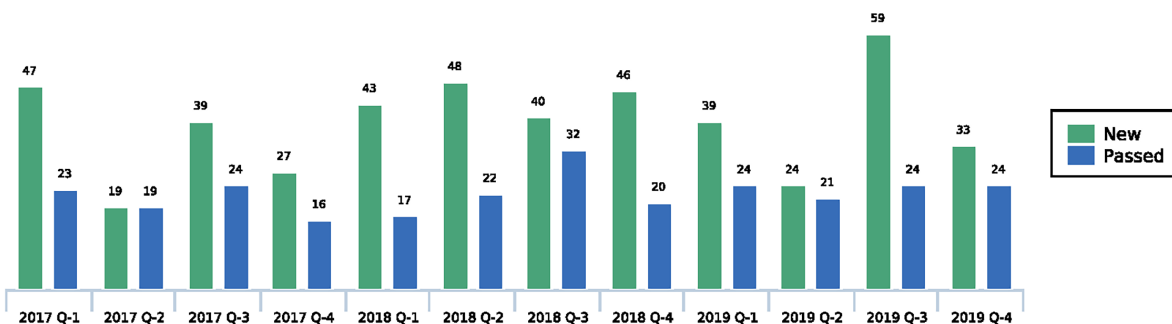
Residency

	Candidates	% Total
In-State Address	84	55.26%
Out-of-State Address	29	19.08%
Foreign Address	39	25.66%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
 2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
 3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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CPA Status

What is Your Status?

If one holds out for public accounting it is reasonably clear what one's status as a CPA in North Dakota is. Beyond that the waters start to muddy. Here are some guidelines to help clear things up:

Holding out for Public Accounting

Those who perform accounting, auditing, management or financial advisory, consulting, bookkeeping, or tax services, for a client or an employer's client in the state of North Dakota would be considered "holding out for public accounting."

In order to hold out for public accounting one must have completed 120 credit hours of acceptable CPE in the immediate preceding three reporting periods and at least 20 credit hours each year. This will change with the year ending June 30, 2022. For July 1, 2021 to June 30, 2022 the 3 year look back requirement to include 6 credits of ethics.

All Others Who Hold Out

Those who work in industry and use the CPA designation to sign financial statements or use their designation on a business card, email signature or on a resume would be considered "All others who hold out as a CPA or LPA in North Dakota".

In order to obtain the "All others who hold out" status one must have completed 60 hours in the prior 3 years and at least 16 each year. This will change with the year ending June 30, 2022. For July 1, 2021 to June 30, 2022 the 3 year look back requirement to increase to 120 credit hours of acceptable CPE in the immediate preceding three reporting periods and at least 20 credit hours each year including 6 credits of ethics.

I Do Not Hold out as a CPA

The last status used in North Dakota is those who do not hold out for public accounting or work industry and do not use their CPA designation in any capacity including on a resume, business card or signature line of email. No CPE is required to be reported if one does not hold out as a CPA or use the CPA designation in any manner.

Retirement Status

Those who are at least sixty years of age who perform no accounting, auditing, management, or financial advisory, consulting, bookkeeping, or tax services for a client or an employer's client while holding out to the public as a licensee in this state or are no longer employed because of disability or retirement, and for a CPA may seek "retirement status" upon written request. Once placed into retired status an individual is no longer required to renew the CPA license with NDSBA. If one so chooses to use one's designation "retired" must proceed CPA. Retirement status is not permanent. If one wishes to reinstate contact the North Dakota State Board of Accountancy office for assistance.

To enter public practice or all others who hold out, one must meet the relevant CPE requirements and may be asked to supply evidence of familiarity with current procedures and practices in the intended service areas. Temporary approval is available with 60 credit hours.

If you have any doubt at all as to which CPA status you should use please contact the NDSBA office for clarification. pdemaster@nd.gov

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2020 Renewal Season

COVID19: The North Dakota State Board of Accountancy approved an extension due to COVID19. All 2019-2020 CPE reports are extended to September 30, 2020. However, the 2019-2020 license registration forms and \$85 fee are still due on June 30, 2020. A late fee of \$100 will be applied after July 31, 2020. For the 2019-2020 CPE reporting and licensing renewal season CPE may be obtained between July 1, 2019 and September 30, 2020. Take a close look at your CPE NOW to gauge your CPE needs before September 30, 2020.

Late filing fees increased to \$100: A late fee of \$100 will be applied to license renewal forms received after July 31, 2020.

Online registration & reporting is highly encouraged. The less outside paperwork the office staff must handle the better. Use the "contact us envelope" on the NDSBA website if you have questions about previous reporting or reporting in general.

Continuous Testing

As of July 2020 North Dakota will be one of the states included in NASBA's roll out of continuous CPA Exam testing. This means there will no longer be dark months candidates will be able to test year round. Candidates will still have to wait for exam scores before sending up ATT requests for the same exam section.

Disciplinary Actions

January 2020

Rene L Johnson license revoked

February 2020

There were no disciplinary actions in February.

March 2020

There were no disciplinary actions in March.

Reinstatements

January 2020

January Reinstatements:

Wayne Bradley

Xiaoqi Zhao

February 2020

There were no reinstatements in February.

March 2020

There were no reinstatements in March.



New Licensees

The North Dakota Board of Accountancy issued 13 new CPA licenses between January 1 and March 31, 2020. Congratulations to our new licensees!

Justin Brian Aberle
 Cheyanne Marie
 Blanchard
 Jay Michael Blessum
 Todd Alan Goehring
 Gomathi I Gushee
 Edwin Robert Koman

Adam Niedermeier
 Keith Ramsett
 Cody Joseph Rittenhouse
 Peter Eugene Simon
 John C Simonson
 Preeti Tipnis
 Zhifang Zhang

Notice of Address Change

Please Print Legibly

Full Name:	
Certificate No.:	
Home Address:	
City/State/Zip:	
Home Phone:	
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	
Business Email:	
Signature:	
Date:	Send Mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

3-02-02-06. Change of address notification.

CPAs, LPAs, and permit holders are required to notify the board of address changes within thirty days of such change.

Mail to NDSBA, 215 N 3rd St, Ste 202C, Grand Forks, ND 58203
 Email: pdemaster@nd.gov