



E-Newsletter

NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

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Board Members

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

Contact Information

North Dakota State Board of
Accountancy
215 N 3rd St, Suite 202C
Grand Forks, ND 58203
Phone : 800-532-5904
701-775-7100
Email : mandyharlow@nd.gov

Executive Director's Journal



Happy New Year to you all. Most people I talked to were excited to put 2020 behind them and are optimistic for 2021. We are almost one year into the pandemic and it seems everyone has adjusted to their new normal and are marching on as best they can.

Thanks to continuous testing our candidates have been able to test multiple times per window. This has been helpful during the pandemic and such a benefit to the candidates who were stalled out for three months during the shutdown.

With spring around the corner comes our annual renewal time. Watch your mailboxes for a postcard with renewal dates and instructions. Once again, we will not be sending out a paper renewal. All renewals will be online. If you need to update your email address with us, please send us a note. You will have until July 31 to renew your license without a late fee; however, all CPE must be complete between July 1 and June 30. The Board will not be providing extensions to complete CPE, so please plan ahead. You will not be allowed to report any CPE you reported for last season if you used the September 30 extension last fall. By June 2022 the new CPE requirements will be in effect. At that time, all CPAs who hold out (either for public accounting or as all others who hold out) will need to have 120 CPE hours including 6 hours of Ethics.

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

What Counts as CPE?

Every year approximately 2.5% of North Dakota licensees are randomly selected for an audit of their continuing education (CPE). Any CPA who failed their CPE audit for the previous year is also selected for audit the following year. The Board recently completed the audit of the 2019-2020 year. During the 2019-2020 audit there seemed to be a wide variety of what CPAs considered qualifying CPE.

Let's Review:

To get a better idea of what the Board is looking for in the audit let's review. The overriding consideration in determining if a specific program qualifies as a continuing education program is if it is a formal program of learning which contributes directly to a CPA's professional competence. Learning which contributes directly to a CPA's professional competence should be accounting or business in nature. During the 2019-2020 CPE audit the Board found some instances of reporting courses that did not contribute directly to professional competence.

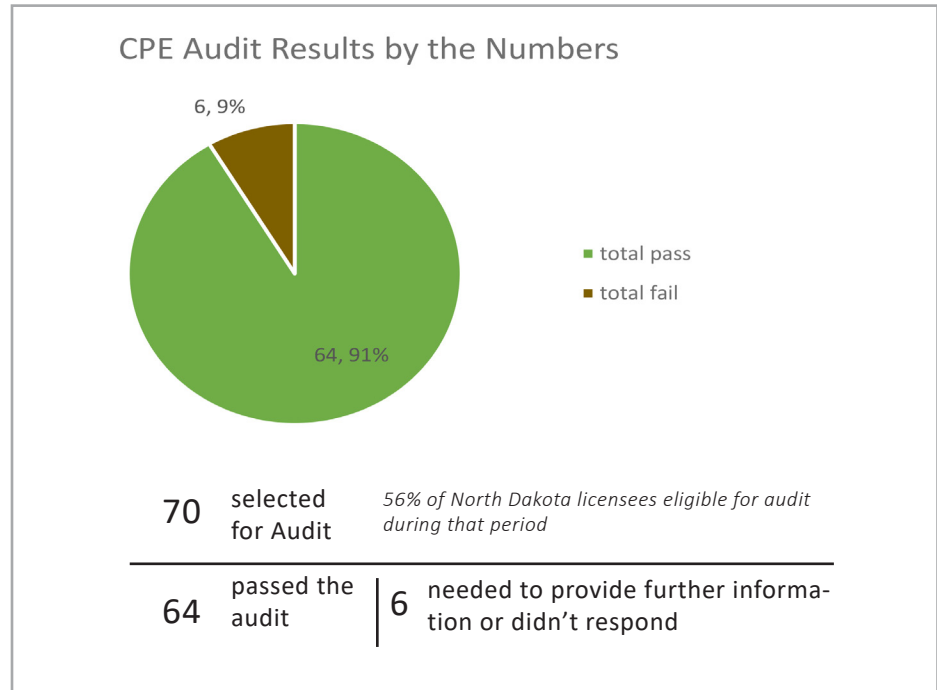
New Licensees

The North Dakota Board of Accountancy issued 46 new CPA licenses between October 1, 2020 and January 31, 2021. Congratulations to our new licensees!

- Daigen Afdahl
- Rachel Almen
- Sashi Bagri
- Zsofia Barandi
- Jennifer Bernier
- Su Feng
- Amber Friesz
- Kyle Glander
- Breck Hendrickson
- Ashley Honl
- Disha Kumari Kandiyal
- Ben Kieffer
- Elizabeth Kinzer
- Michelle Kressin
- Adam Laskey
- Renzhu Li
- Grant Maciej
- Stephen Matthews
- Sarah Messmer
- Jenica Mickelson-Chartier
- Rathish Nair
- Luke Odegard
- Maggie Paquin
- Pooja Paryani
- Ashley Peters
- Hunter Praska
- Suresh Rugmini
- Devin Schwanz
- Chao Shen
- Anuj Srikumar
- Katie Tormaschy
- Lauren Vail
- Ashish Vohra

Prometric opens exam centers in Canada

NASBA and the AICPA have decided to administer testing at approved Prometric test centers in Canada until June 30, 2021. They are hoping this eases the burden on Uniform CPA Exam candidates who are unable to sit for the exam due to travel restrictions. Check Prometrics website for availability <https://www.prometric.com/scheduling-registration>.



Continued from page 1
What counts as CPE

Formal Programs Requiring Class Attendance vs Formal Programs not Requiring Class Attendance:

The bullet points are the same for formal programs requiring class attendance as are for formal programs not requiring class attendance.

- A program syllabus must be prepared in advance of the training and must be preserved. This could be a power point presentation or some other form of handout.
- The program must be at least one-fifth continuing education credit-hour in length. These are ten-minute increments not 15-minute increments.
- The program is conducted by a qualified instructor.
- A record of registration or attendance is maintained.

During an audit the Board requests proof of attendance. Verification can be submitted in any of the following forms which must include number of credits awarded and date of attendance: an attendance form from the class, a certificate of completion from the vendor or verification from the course provider.

When choosing which continuing education courses to take be sure to keep in mind how it relates to your professional competency, does it meet the criteria above, and does it provide verification of completion. If it does not you may want to consider another course or understand that it may not be counted as eligible CPE by the Board.

These requirements can be found on the North Dakota Board of Accountancy website under the CPA Renewal FAQ page <https://www.ndsba.nd.gov/licensees/cpa-renewal-faq>.

If you have questions please contact the NDSBA office 1.800.532.5904, mandyharlow@nd.gov or pdemaster@nd.gov.

CPA Exam Performance Summary: 2020 Q-3 North Dakota

Overall Performance

Unique Candidates	136
New Candidates	42
Total Sections	173
Passing 4th Section	21
Sections / Candidates	1.27
Pass Rate	47.98%
Average Score	70.43

Section Performance

	Sections	Score	% Pass
First-Time	55	66.67	43.64%
Re-Exam	118	72.19	50.0%
AUD	51	71.22	87.25%
BEC	32	70.97	50.0%
FAR	54	70.02	48.15%
REG	36	69.47	61.11%

Jurisdiction Ranking

<p style="color: #0056b3; font-weight: bold; font-size: 0.8em;">Candidates</p> <p style="font-size: 1.5em; color: #008000; font-weight: bold;">42</p>	<p style="color: #0056b3; font-weight: bold; font-size: 0.8em;">Sections</p> <p style="font-size: 1.5em; color: #008000; font-weight: bold;">43</p>
<p style="color: #0056b3; font-weight: bold; font-size: 0.8em;">Pass Rate</p> <p style="font-size: 1.5em; color: #008000; font-weight: bold;">52</p>	<p style="color: #0056b3; font-weight: bold; font-size: 0.8em;">Avg Score</p> <p style="font-size: 1.5em; color: #008000; font-weight: bold;">52</p>

CPA Exam Performance Summary: 2020 Q-4 North Dakota

Overall Performance

Unique Candidates	129
New Candidates	37
Total Sections	180
Passing 4th Section	25
Sections / Candidates	1.4
Pass Rate	46.67%
Average Score	71.33

Section Performance

	Sections	Score	% Pass
First Time	51	71.41	49.02%
Re-Exam	129	71.29	45.74%
AUD	60	71.20	40.0%
BEC	46	74.30	52.17%
FAR	51	69.67	47.06%
REG	23	69.39	52.17%

Jurisdiction Ranking

<p style="color: #0056b3; font-weight: bold; font-size: 0.8em;">Candidates</p> <p style="font-size: 1.5em; color: #008000; font-weight: bold;">46</p>	<p style="color: #0056b3; font-weight: bold; font-size: 0.8em;">Sections</p> <p style="font-size: 1.5em; color: #008000; font-weight: bold;">47</p>
<p style="color: #0056b3; font-weight: bold; font-size: 0.8em;">Pass Rate</p> <p style="font-size: 1.5em; color: #008000; font-weight: bold;">44</p>	<p style="color: #0056b3; font-weight: bold; font-size: 0.8em;">Avg Score</p> <p style="font-size: 1.5em; color: #008000; font-weight: bold;">27</p>

Reinstatements

October 2020

Rick Darvis
Vi Mai
Shailandra Kumar
Luann Kramer
Thomas Alvarez
Michael DeWall
Jeffrey G Johnson
Saad Sultan
Ryan Messer
Stephanie Mathews
Cheng Xiao
Account Tally- Firm

December 2020

Mark Heier
Everton Trotman
Joline Hughes
Accounting Solutions - firm

January 2021

There were no reinstatements in January.

Disciplinary Actions

October 2020

There were no disciplinary actions in October.

December 2020

There were no disciplinary actions in December.

January 2021

There were no disciplinary actions in January.

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: <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

AICPA Updated

Score Release Timeline

Testing Window: January 1 to July 31, 2021

If you take your exam on/before:	Your target score release date is:
January 23	February 9
February 15	February 23
March 10	March 18
March 31	April 9
April 23	May 11
May 16	May 25
June 8	June 16
June 30	July 13



Interested in becoming a Board Member? For more information contact Mandy Harlow at mandyharlow@nd.gov.

This Just In!

Due to International travel restrictions Prometric has expanded testing centers to Japan and the Republic of Korea if you have citizenship or long-term residency in one of the following countries:

- | | |
|-----------|-----------------------------|
| China | Republic of Korea |
| Hong Kong | Republic of Singapore |
| Japan | Republic of the Philippines |
| Macau | Taiwan |
| Mongolia | United States of America |