



E-Newsletter

NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

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October 17 (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

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Accountancy
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Grand Forks, ND 58203
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Executive Director's Journal

I hope everyone has been enjoying their summer thus far. The June 30 deadline has come and gone for you to renew your license and firm permit. The good news however, we will not charge you a late fee until July 31, so if you have not gotten your renewals in yet we hope to hear from you soon.



July 1 marked a new year at the State Board and marked 1 year since we have been in our new location. With the new year comes a new Board member. Mike Schmitz completed his first 5-year term and was re-appointed by the governor to serve a second term. Congratulations to Mike!

We are pleased to announce we are making several changes and updates here at the Board of Accounting office. Keep an eye out for our new website, as we are in the process of having a new site built and loading content. Also, we will be implementing a new CPE tracker/audit program before renewal time next year and the Board is working on making a rule change to allow our exam candidates to do continuous testing.

Enjoy the rest of your summer and as always please don't hesitate to call, email or drop by if you have any questions or comments.

North Dakota State Board of Accountancy Elects Officers for 2019-2020

At the July 2019 meeting the North Dakota State Board Members voted new officers effective August 1, 2019 to July 31, 2020. Congratulations to Mike Schmitz, President and Faye Miller, Secretary on their re-election!



Labor Day

The ND State Board of Accountancy office will be closed Monday September 1 in observance of Labor Day.



North Dakota State Board of Accountancy New Attorney Tara B. Brandner

Hometown: Bismarck, North Dakota

Hobbies and Pastimes: Tara enjoys spending the summer with family and friends at the lake in Minnesota.

Job Responsibilities: Is an Assistant Attorney General in the State and Local Government Division of the North Dakota Office of the Attorney General. She represents the Aeronautics Commission, Board of Dental Examiners, Board of Examiners for Nursing Home Administrators, Commission on Legal Counsel for Indigents, Council on the Arts, Department of Health, Department of Labor, Human Resources Management Services, Information Technology Department, and State Library.

Employment Background: Tara has been with the Office of the Attorney General since June of 2016. Prior to working in the Attorney General's Office, Tara was employed with the Minnesota Department of Human Services in St. Paul, Minnesota. Tara received her J.D. from the University of St. Thomas School of Law and M.B.A. from the University of St. Thomas Opus College of Business.

Late Filing Fees to Increase

The North Dakota State Board of Accountancy voted to increase the late filing fees from \$50 to \$100 beginning with the 2019-2020 renewal season at the July regular meeting. The board also decreased the amount of reporting time previously granted for extensions from October 31 to August 31.

There tends to be a bit of confusion when knowing what is due when, why, and how. Renewal season brings two requirements:

1. License Renewal and
2. CPE Reporting, if required (those who do not hold out or claim inactive are not required to report CPE.)

In North Dakota both renewals are combined on one form:
License/registration- where one states how they plan to use the CPA designation and

CPE report- where required CPE is reported to the North Dakota State Board of Accountancy for examination.

North Dakota CPA license registration and CPE reports are due at the same time each year on June 30.

License Registration:

Any license registration not renewed by July 31 will be assessed a late fee of \$100 and will not be considered in good standing. If the license has not been renewed by August 31 it will be considered lapsed and will be involuntarily relinquished. In order to regain your license, you must complete the reinstatement application and write a letter to the board to request reinstatement of your license.

Reinstatements are only considered at quarterly board meetings.

CPE Reporting:

All CPE reported is to be attained between July 1 and June 30 annually and reported by June 30. If CPE is attained between July 1 and June 30 but not reported timely it is considered late. If the full amount of CPE required is not attained between July 1 and June 30 it is considered incomplete. Extensions will not be granted for incomplete CPE without Board review and disciplinary action will be considered. What does this mean? The board can assess disciplinary action as little as taking extra CPE courses or assess fines up to \$1,000 depending on the case.

What Should I do Now?

Now is the best time to plan your CPE for the upcoming season. Be sure you understand how you use your designation and attain the CPE required for that status. Don't get caught short or late. Remember beginning June 30, 2022 the rolling 3-year look back will increase for CPAs who register as "All others who hold out" to 120 CPE credits (to include 6 ethics credits) with a minimum of 20 credits per year.

FAQS:

Q: When is my license registration and CPE report considered late?

A: Any license registration and CPE report not filed by June 30 is considered late on July 1.

Q: When are late fees assessed?

A: Late fees are assessed August 1 on license registrations and CPE reports not filed by July 31.

Q: When can disciplinary action be taken?

A: Any license not renewed, or CPE not reported by August 31 are taken to the October board meeting for disciplinary action.



CPA Exam Performance Summary: 2019 Q-1 North Dakota

Overall Performance

Unique Candidates	130
New Candidates	39
Total Sections	157
Passing 4th Section	24
Sections / Candidates	1.21
Pass Rate	52.87%
Average Score	71.79

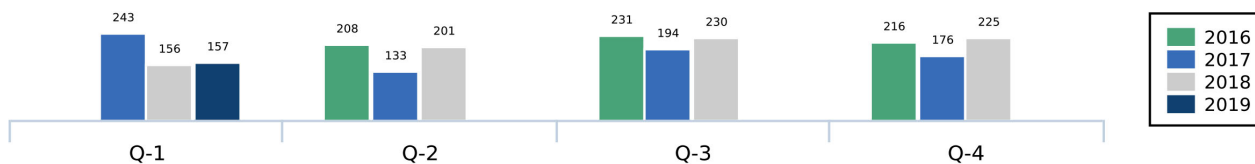
Section Performance

	Sections	Score	% Pass
First-Time	58	68.81	46.55%
Re-Exam	99	73.54	56.57%
AUD	45	73.20	57.78%
BEC	39	73.33	43.59%
FAR	42	69.10	52.38%
REG	31	71.45	58.06%

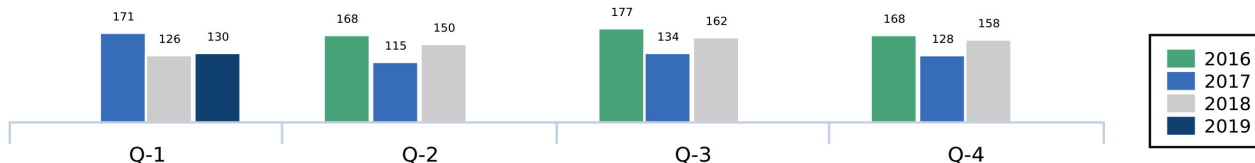
Jurisdiction Ranking

Candidates	Sections
44	44
Pass Rate	Avg Score
17	25

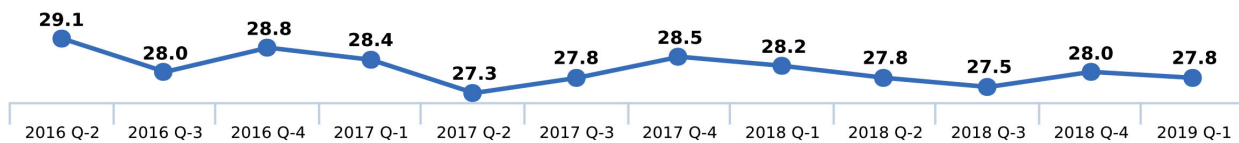
Sections



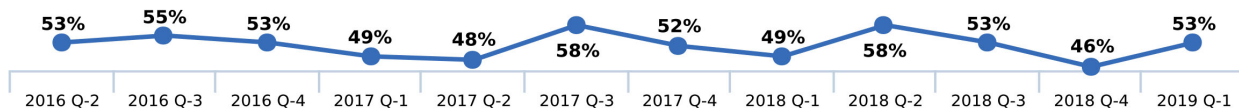
Candidates



Average Age



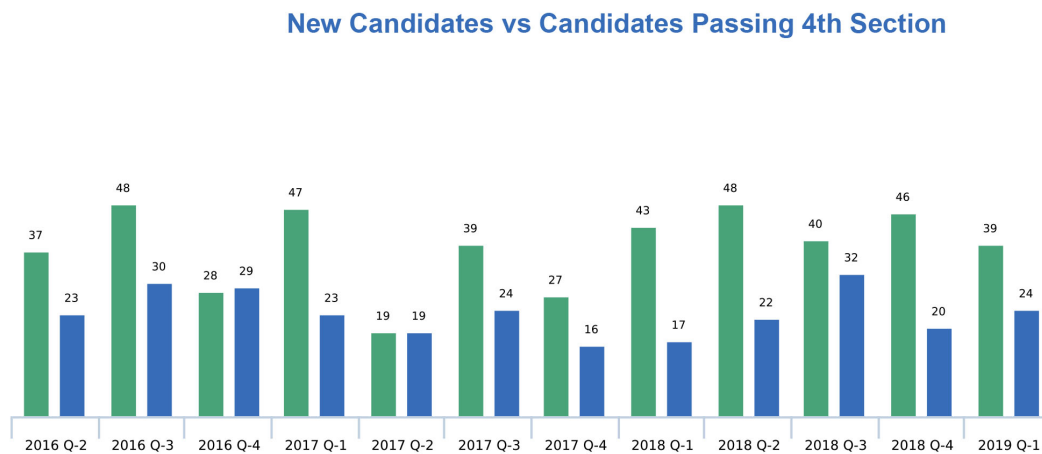
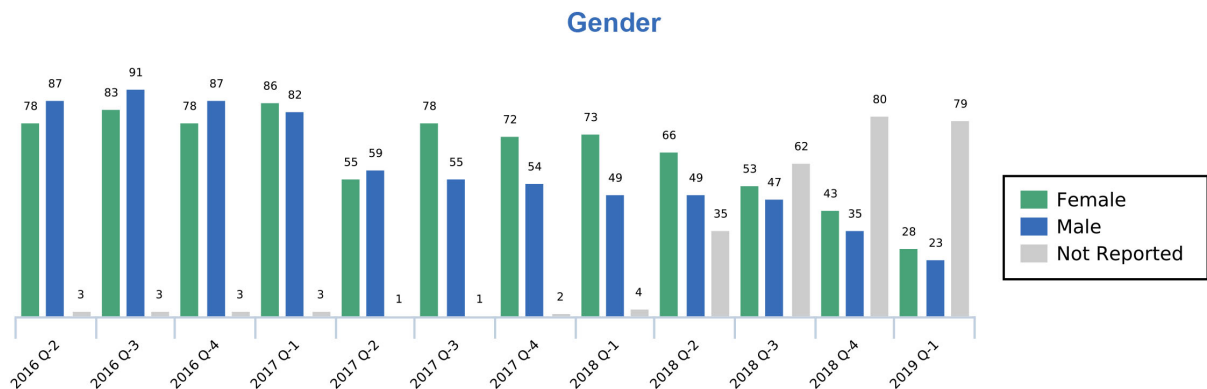
% Pass





CPA Exam Performance Summary: 2019 Q-1 North Dakota

<u>Degree Type</u>			<u>Residency</u>		
	Candidates	% Total		Candidates	% Total
Bachelor's Degree	126	96.9%	In-State Address	74	56.92%
Advanced Degree	3	2.3%	Out-of-State Address	28	21.54%
Enrolled / Other	1	0.8%	Foreign Address	28	21.54%



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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Disciplinary Actions

April 2019

There were no disciplinary actions in April.

July 2019

Pending disciplinary action in July.

Congratulations

New Licenses Issued

The North Dakota Board of Accountancy issued 21 new CPA licenses between April 1 and June 30, 2019. Congratulations to our new licensees!

Reinstatements

April 2019

There were no reinstatements in April.

July 2019

Duane Kabanuk #3288

Brandon Wallace #5248

Johansen, Atle, AlexanderBerglie

Abraham, Danie,

Abraham, Elvin,

Samavedam, Vivek,

Kelkar, Mandar, Ramesh

Bao, Xuyan,

Hockert, Christopher, John

Beyer, Andrew,

Dale

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