



E-Newsletter

NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

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Board Members

Patrick Kautzman, CPA President
 David Holt, CPA Secretary Treasurer
 Mike Schmitz, CPA Member
 Tammy Gerszewski, CPA Member
 Lisa Giese, CPA Member
 Mandy Harlow Executive Director

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Executive Director's Journal



Change is often hard, but going through the struggle creates progress. We have done a lot of work in the past year and there have been several positive changes. As you read through this newsletter you will see a summary of our recent rule changes. You can check out our [website](#) to read the complete rules. We also implemented a law change on August 1, 2023. That is also on our website [here](#).

Renewals are now open in Certemy. You can log in at any time to complete your renewal. Page 2 of this newsletter has an article on some of the rule changes that pertain to renewals and timelines. Please make sure you take a look at those to familiarize yourself with the updates. If you need assistance in completing your renewal, there is a video to walk you through the process posted on the website [here](#). If you still need assistance, please contact us and we will assist you.

We continue to strive to progress, grow and make positive changes. We are hoping these law and rule changes are a positive change for our candidates and the CPA profession.

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

Rule Change Summary

Effective April 1, 2024, the following rules take effect:

All CPA licenses and firm permits must be renewed by June 30. A late fee of \$100 will be applied on July 1. On August 1 any licensee or firm who has not completed their renewal will be involuntarily relinquished. Navigate here <https://www.ndsba.nd.gov/licenses/certemy-renewal-instructions-and-login-link> to find an instructional video on how to upload CPE and renew.

A new "CPA, Inactive" status is offered on the license registration form in Certemy. This status is for those who perform NO compensated accounting, auditing, management, or financial advisory, consulting, bookkeeping, or tax services may use the title CPA, inactive. See rule 3-02-02-05 for complete details.

Annual CPE Audit

A record of attendance or completion is now the only accepted as proof of attendance. Registrations, slide shows, class paperwork are no longer acceptable proof of attendance.

CPA Exam Changes

There is no longer a limit of Economics credit accepted toward the business concentration.

Candidates now pay a one-time \$120 initial exam application fee, and each notice to schedule is only valid for 6 months rather than 1 year. A re-application or re-application fee is no longer required.

Exam credit is valid for 30 months rather than 18 months. This will begin from the score release date. The full rules document is available at <https://www.ndsba.nd.gov/accounting-law-rule>

Board Member Profile

The North Dakota State Board of Accountancy would like to welcome Lisa Giese as their newest member. Lisa hales from Worthington, MN. Lisa is the Director of Finance for Marvin Windows and Doors. She started her career at Marvin supporting the Fargo manufacturing operations. She then did more strategic planning and forecasting within the New Ventures team and most recently moved to be the finance business partner for the replacement business segment. Prior to working at Marvin Windows, she was an Audit Partner at Ede Bailly, LLP in Fargo, ND. She is also a member of the North Dakota Society of CPAs, the IMA, and the AICPA. She is a Board member of the MSUM Alumni Foundation and has been an active supporter of Junior Achievement for many years. Lisa and her husband Chris have been married for 23 years and have 3 kids, Ryan (19), Reese (16), and Reid (13). In her spare time Lisa enjoys scrapbooking and working out at the gym, she says "they are a nice break from spreadsheets and numbers, but her favorite pastime is watching her kids' activities." Welcome Lisa!



Time to Renew!

It's that time of year again! Time to renew your license and report your continuing professional education. Keep in mind the new rule changes are in effect for this renewal season.

The change that will make the biggest impact is the grace period for late renewals and reporting. All licenses, firm permits, and CPE reporting is due June 30 each year. In that past the board allowed a grace period from July 1 to July 31 to renew without a late fee or penalty adding the late fee on August 1 and finally involuntarily relinquishing any non-renewal by September 1. The 2024 Rule Change no longer allows that grace period. All license and firm renewals and CPE reporting are due by June 30 this year. A late fee will be applied on July 1 and on August 1 any license or firm permit that is not renewed will be involuntarily relinquished and must go through the reinstatement process to regain licensure.

The second important change is what is acceptable proof of completion of CPE. A registration is no longer acceptable as proof of completion. Formal evidence of course attendance or completion, and written records of course sponsorships, titles, dates, times, locations, and instructors must be provided, as required by the Board.

Acceptable records:
An attendance record from the course
A certificate of completion from the vendor

Records that are not acceptable:
Registration confirmations
Power Point presentations/slides
Conference pamphlets
Unverified agendas

Inactive:
An inactive status will be added as a choice in the license registration workflow this year. Inactive status is available for a CPA or LPA who performs no compensated accounting, auditing, management, or financial advisory, consulting, bookkeeping, or tax services. An inactive certificate holder or licenseholder may not practice in this state but may use the title "certified public accountant, inactive" or "licensed public accountant, inactive" or the abbreviation, "CPA, inactive" or "LP, inactive" as applicable.

Find the full rule article here: <https://www.ndsba.nd.gov/accounting-law-rule>

Disciplinary Actions

April 2023

CPE Fine:
Erin Berg

June 2023

CPE Fine:
Wesley Griggs

August 2023

CPE Fine:
Angela Crummy
Shreerupa Bhattacharya
Adam Niedermeier
Cynthia Rott

September 2023

CPE Fine:
Mazher Hamidi
Ben Kieffer
Heidi Johnson
Rene Johnson
John Stewart
Chelsea Larson
Chad Dejong
David Franceus
Shadreck Chiweshe

October 2023

CPE Fines:
Surinder Kaur
Brad Odegard
Tara Riemer
Kirk Rustvold
Denied 2023-24 Firm & License Renewal:
Robert Thibedeau

December 2023

License Revoked:
Steve Aune

February 2024

CPE Fine:
Kate Barone
Dennis Dahlen

Reinstatements

April 2023

Michell Herder
Steven Richard
Jeffery Johnson
Chandrashekar Nagarajan

June 2023

Denise DeMartelaere
Abdel Abwah

September 2023

Jun Zhang
Stewart Cariveau
Debra Cullen

October 2023

Carmen Glasser
Timothy LeClaire
Denise Boettcher
Michael Severson
Mark Harcek
Lisa Horner
Loretta Sperle
Dale Briest

CPA Exam Performance Summary: 2023 Q-4 North Dakota

Overall Performance

Unique Candidates	596
New Candidates	319
Total Sections	700
Passing 4th Section	35
Sections / Candidates	1.17
Pass Rate	27.29%
Average Score	63.27

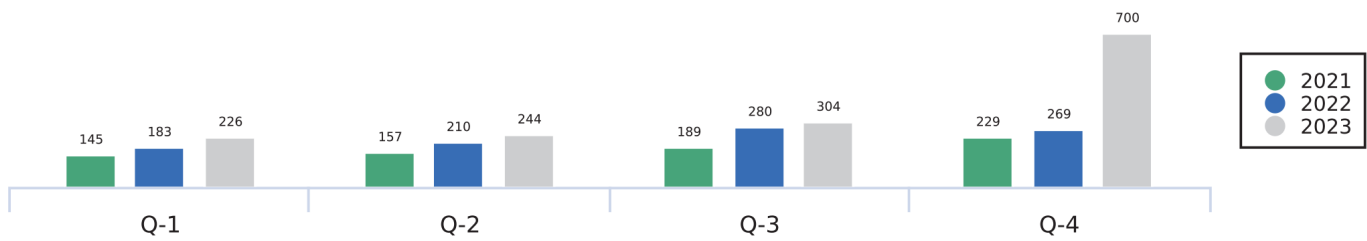
Section Performance

	Sections	Score	% Pass
First-Time	291	58.32	19.93%
Re-Exam	408	66.79	32.6%
AUD	85	69.05	43.53%
BEC	490	60.56	21.02%
FAR	53	66.70	32.08%
REG	72	72.35	47.22%

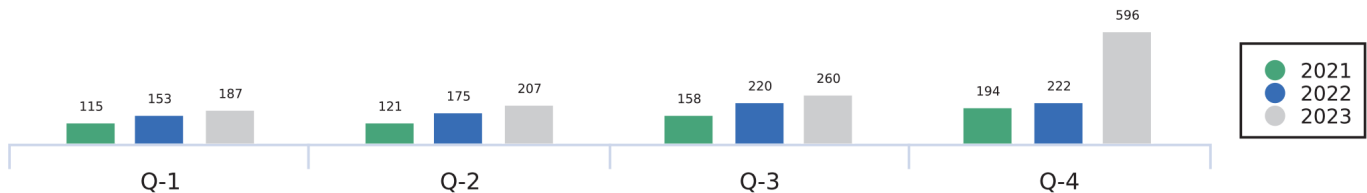
Jurisdiction Ranking

Candidates 27	Sections 30
Pass Rate 52	Avg Score 52

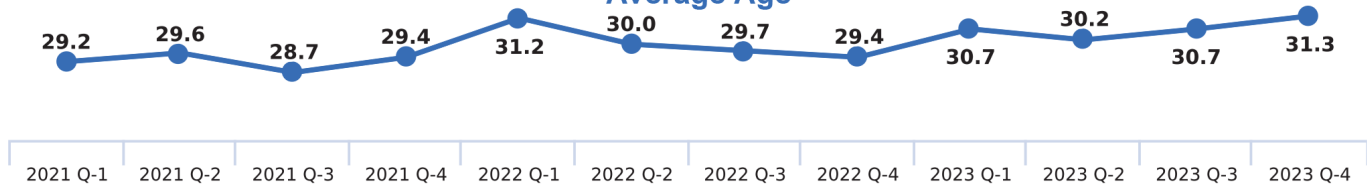
Sections



Candidates



Average Age



New Licensees

The North Dakota Board of Accountancy issued 135 new CPA licenses between April 1, 2023 to January 31, 2024. Congratulations to our new licensees!

Abigail Aberle	Rosemary Gomes	Rebekka Pflanze
Abdel Abwah	Brooke Goven	Madison Porter
Gaurav Agarwal	Abdulsalam Hakawati	Prisha Prabhulkar
Bashar Akroush	Danielle Hanson	Tyler Purdy
Abdullah Al Shaker	Adrienne Harris	Aditi Raj
Cole Anderson	Ashley Haugen	Sunita Rakholiya
Kapil Arora	Dylan Henry	Sumanth Rao
Prashant Bamane	Tyler Hermanson	Jacob Rodgers
Leilei Bao	Kayla Hermanson	Maren Roehrich
Edien Bebongachem	Kaajal Hingorani	Francis Rooban
Skylar Belgarde	Logan Holley	Matthew Rudolph
Jared Belisle	Chuxuan Hou	Jamie Sanders
Nathan Benson	Leigh Jacobs	Harshala Sarang
Keenen Berning	Andrew Jahnke	Roshini Sarvotham
Ajay Bhanushali	Debasis Jana	Anthony Scherr
Nitish Bhardwaj	Ketul Jha	Bryan Schmidt
Surabhi Bhatnagar	Tavis Johnson	Tucker Schye
Shelby Bjornstad	Shivani Joshi	Komala Seetharamaiah
Aditi Bodas	Renu Joshi	Tanay Segu
Sandra Brown	Manya KagathiMuralikrishna	Caitlyn Seng
ALYSA BUTLER	Anver Shahas Vakkayil	Nivas Sham Prasad
Alicia Butterfield	Eshwari Kanukula	Kimberly Shappell
Romit Chatterjee	Hitesh Kapoor	Dipesh Sheth
Soumendra Chattopadhyay	Coven Kautzman	Divya Shetty
Ka Yu Chau	Deepanshi Khanna	Manohar Singh
Ankita Chitnis	Naval Kishore	Emily Spilde
Debaghya Chowdhury	Vikul Kumar	Geetha Srinivasan
Joan Cooper	Sean Larson	Walter Stephens
Morgan Dahlke	Chad Leskiw	Gaurav Kumar Surana
Jack DeConcini	Tong Lin	Morgan Tapley
Poojan Desai	Binoy Mamachan	Bikki Thakur
Kelly Desrosiers	Jordan Marschke	Ryan Thompson
Dawson Dietrich	Sukrut Mathadhikari	Pravin Tomar
Anisha Dua	Thomas Maxwell	Rajesh Vaddi
Rahmi Elkhatib	Jacob Mehlhoff	Hemang Vardhan
Victoria Erickson	Cass Meyers	Nimisha Varghese
Eric Fetting	Rupesh Kumar Mittal	Parvathy Viswambharan
Fletcher Flanagan	Kayla Mittelsteadt	Pavan Vundavalli
Elise Foltz	Shruti Mohta	Trey Waltz
Klay Frappier	Natalee Monasmith	Hui WANG
Jeremy Friesz	Shruti Namole	Bethany Warbitsky
Grant Gader	Joshua Odegard	Zachary Weber
Prameela Garre	Sonali Paralkar	Haley Wolfe
Roopkala Gatkewar	Darshit Parekh	Faith Wolla
Jennifer Gerlach	Katelyn Petersen	Binu Zacharia Zacharias