



# E-Newsletter

## NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

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### Upcoming Board Meetings

January 26, 11:00 am, Grand Forks  
 April 27, 10:00 am, Fargo  
 July 20, 11:00 am, Grand Forks  
 Sept 7, 1:00 pm, Virtual (Teams)  
 October 19, 10:00 am, Fargo

### Board Members

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

### Contact Information

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## Executive Director's Journal



How does that old saying go? Change is hard? We have had several changes in the last few years and this past year the Board office implemented several changes. We battled through the 2022 renewal season with our brand-new software program Certemy and made it to the end. We listened to our CPAs, took notes, and made several changes to the system in hopes to make things simpler for everyone to renew in the upcoming year. Check out the FAQ included in this newsletter to answer any questions you may have about Certemy. Please make sure we have the best email address on file for you as that will be your login ID for your Certemy online account. If there are ever any questions on how to use the new system, please do not hesitate to reach out.

The North Dakota State Board of Accountancy welcomed a new board member this past July. The Governor's office appointed Tammy Gerszewski Ph. D, CPA as the newest board member. Tammy replaces 5-year Board member Laura Adair, CPA. During her tenure Laura served as Secretary/ Treasurer. We thank Laura for her service on the board.

As we enter this upcoming holiday season Pene and I would like to wish each of you and your families a season of peace, warmth, and memories. Cheers to 2023!

As always please don't hesitate to call, or email if you have any questions or comments.

## Tammy Gerszewski, CPA, PhD, MAcc, BAcc, BS, Appointed New ND Board of Accountancy Member



The North Dakota State Board of Accountancy would like to welcome Tammy Gerszewski CPA, PhD, MAcc, BAcc, BS, as the newest member of the North Dakota State Board of Accountancy.

Tammy is originally from Robinsdale, MN. Her family moved to Grand Forks, ND in 1976 when her father was stationed there in the Air Force. She is a graduate of Red River High School and UND (PhD, MAcc, BAcc, BS.)

She is married to Wayne Gerszewski and they have 4 children: Brenden who works in Grand Forks, Sean †, Sophia a junior, and Aubrey a sophomore (both at Red River High School.)

# Certemy Updates and FAQ

When logging into Certemy for license renewal this spring you will notice the forms have been updated. The office staff and Certemy have been working with Certified Public Accountants (CPAs) to streamline the forms and clarify the renewal process. The goal moving forward is to be able to upload certificates as they are earned throughout the year rather than uploading several certificates in one sitting. Certemy is also working on a simple report that summarizes the CPE information provided. Once the report is complete you should be able to log into your account to monitor the CPE upload and keep track of the credits reported. Certemy will start collecting that data with the 2022-23 reporting period and will have the full three year look back after the 2024-25 reporting period. Going forward you will be able to look up your rolling three-year total 24/7.

In the meantime, here are some quick Certemy tips.

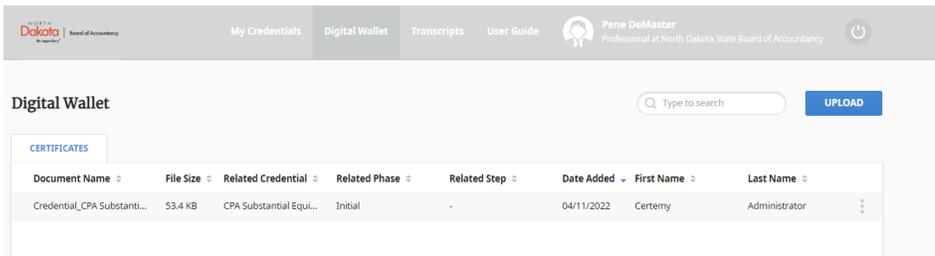
## Certemy FAQ

**Q: Why didn't I receive my receipt for payment?**

**A:** The North Dakota State Board of Accountancy no longer mails paper or emails digital receipts. To retrieve your receipt log into Certmy and click on Digital Wallet along the top middle of the screen. Click on the receipts tab. Follow the receipt line to the right side of the screen and click on the three dots stacked on top of each other. Choose to download the file and save to the desktop of your computer. You can print it from there.

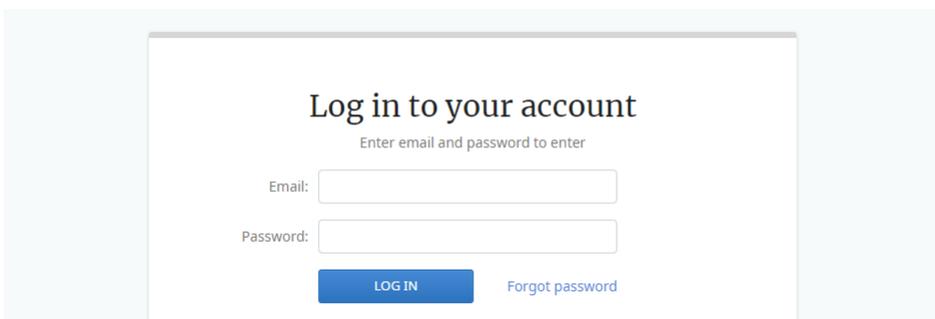
**Q: Why didn't I receive my license card or firm permit?**

**A:** To retrieve your license card or firm permit log into Certmy and click on Digital Wallet along the top middle of the screen. Click on the certificates tab. Follow the certificate line to the right side of the screen and click on the three dots stacked on top of each other. Choose to download the file and save to the desktop of your computer. You can print it from there.



**Q: How do I change my password?**

**A:** To change your password, go to the log in page <https://ndsba.certemy.com/entry/login>. Click on the "forgot password" button. Certemy will send a link to the email address on file for your account to reset your password.



**Q: How do I change my contact details?**

**A:** Log into your Certemy account. Hover over the picture next to your name at the top of the screen. A blue Profile details link will appear, click on the blue link. Your details menu will pop up on the left side of the screen. Click any of the blue links to choose which information you would like to edit. Then click in the individual field to update your contact information.

**Q: Why does my renewal say CPA Exam Licensure or CPA Substantial Equivalency?**

**A:** No need to worry, you do not need to sit for the exam again. This is how Certemy labels the type of license you have. If it reads CPA Exam Licensure that means you sat for the exam through North Dakota. If it reads CPA Substantial Equivalency that means that you transferred your license from another state.

**Q: Why does my renewal say incomplete?**

**A:** To check the due date of your renewal click on the credential. The due date is listed under each step.

The North Dakota State Board of Accountancy office is working with Certemy to provide some tutorials on the renewal process and uploading your CPE in Certemy. Those will be posted on the North Dakota State Board of Accountancy website once they are complete.

## CPA Exam Performance Summary: 2022 Q-3 North Dakota

### Overall Performance

Unique Candidates	220
New Candidates	85
Total Sections	280
Passing 4th Section	20
Sections / Candidates	1.27
Pass Rate	45.36%
Average Score	68.33

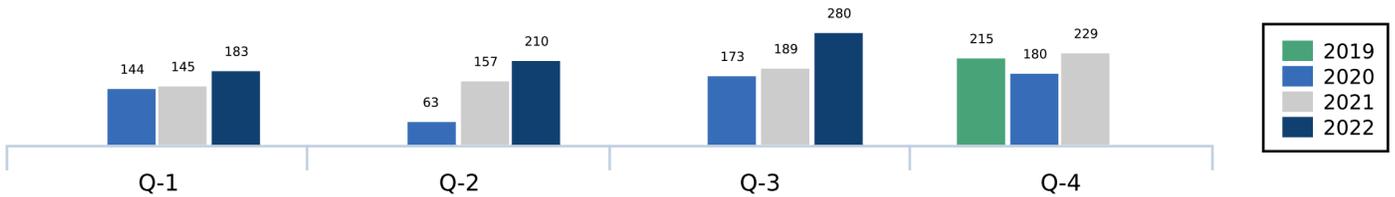
### Section Performance

	Sections	Score	% Pass
First-Time	105	62.18	34.29%
Re-Exam	175	72.02	52.0%
AUD	86	64.67	33.72%
BEC	73	69.74	49.32%
FAR	79	68.39	44.3%
REG	42	73.26	64.29%

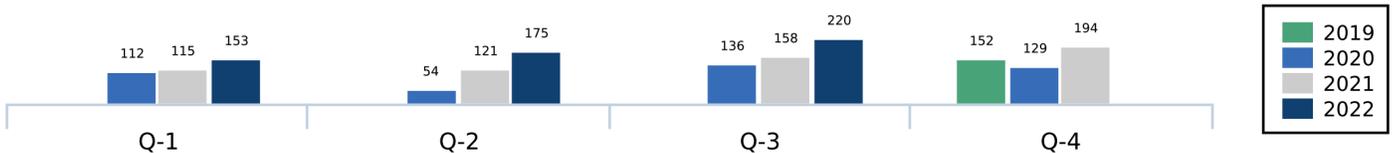
### Jurisdiction Ranking

<b>Candidates</b>	<b>Sections</b>
<b>35</b>	<b>35</b>
<b>45</b>	<b>49</b>
<b>Pass Rate</b>	<b>Avg Score</b>

### Sections



### Candidates



### Average Age



## New Licenses Issued

The North Dakota Board of Accountancy issued 102 new CPA licenses between October 1, 2021 and August 31, 2022. Congratulations to our new licensees!

Ammanoor Dinesh Nair	Daniel Franco	Conrad Kranz	Dylan Raftevoid
Alhashmi Abouelfetouh	Viral Gangar	Daniel Kriefall	Prakash Samal
Aneesh Antony	Jacob Geiermann	Akhil Krishnan	Carly Samuelson
Braden Axtman	Nathalia Gibbs	Pritish Kulangara Devassy	Derek Schaff
Archit Bansal	Mukta Gune	Kari Kuschel	Maria Sears
Sarah Bartelt	Jada Halbakken	Riley Larson	Maxim Sementsov
Alex Bartholomay	Paige Heiden	Linh Le	Ananya Sen
Jeremiah Beard	Amber Hermes	Christian Ledin	Ali Abbas Shabbir
Davis Beauchamp	Annette Hill	Stacy Lorenz	Preeti Sharma
Keenen Berning	Jenna Hochstetler	Mahavir Lunawat	Tongying Shen
Andrew Beyer	Marilyn Hochstetler	Yogita Madwal	Prathamesh Shinde
Savi Bhati	Jaeden Holt	Madison Markovic	Adam Singleton
Arnold Bolland	Ethan Horner	John Marshall	Lindsey Slappy
Greta Borgen	Xiaoling Hou	McKenzie Matteson	Saiganesh Srinivasan
Logan Bruce	Di Huang	Patrick McClellan	Julia Stenberg
Mikayla Cargile	Amber Huseh	Muhammed Moonnamthody	Kriti Talwaria
Stephen Carland	Jumana Hyassat	Deboleena Mukherjee	Lin Tang
Sneha Chandi	Vignesh Janakiraman shyamala	chandrashekar Nagarajan	Renelle Thomas
Dana Cluever	Nicholas Johnson	Shruti Narula	Andrew Thorson
Samuel Cota	Angel Jose	Hannah Nelson	Robert Tylka
Felicia Cox	Ameya Joshi	Joseph Nord	James Ulvog
kedar dandekar	Simon Jung	Angela Olson	Lindsey Vangness
Benjamin Dziejewczynski	Sucheta Kalra	Rana Opsahl	Anna Wilcox
Nicholas Evin	Alicia Klemetson	Sarah Parker	Himadri Yadav
Xiuya Feng	Lucia Klinkner	Grace PerDue	
Margaret Fontana	Rayna Kordonowy	Hima Potharaju	

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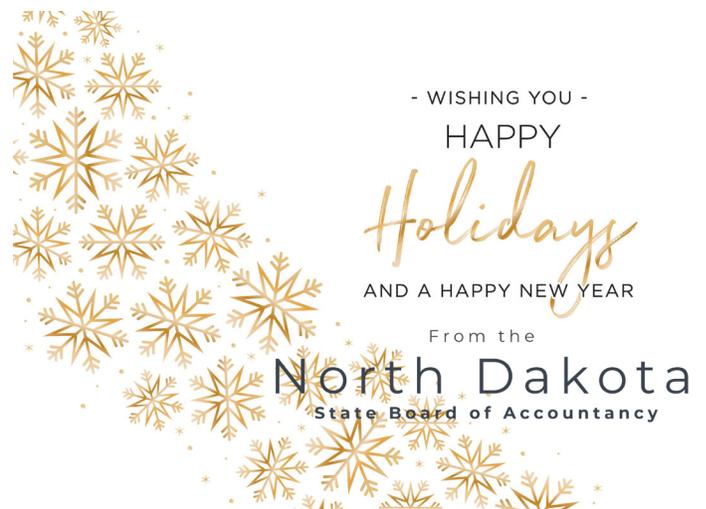
### Tammy Gerszewski

Her professional accounting career was spent with Drees, Risky, & Vallager, Ltd., where her primary focus was individual, estate, and trust taxation. In August 2015, she transitioned full-time into a faculty position at UND (Clinical Assistant Professor), where she teaches Business Income Taxation, Elements of Accounting I, and Intermediate Accounting I.

Tammy currently serves as the Vice-President of the Board of Directors for Spectra Health. She is a past member of the NDCPAS Board of Directors, and past member/Lay Officer for the Finance Council of St. Michael's Catholic Church.

In her spare time she loves to travel with family and friends. She also enjoys a good book and going to movies.

Welcome Tammy!



The following disciplinary actions were given between October 1, 2021 and August 31, 2022:

Nagpal Abhishek	60 days to provide proof of CPE completion
David Storhaug	Withholding client papers, \$500 fine
McKenna & Associates	Untimely peer review, \$250 fine
Carla Swenson	15 days to complete CPE & \$500 fine
Blake Nelson	15 days to complete CPE & \$500 fine
Cheng Xiao	15 days to complete CPE & \$500 fine
Corry Kenner	15 days to complete CPE & \$500 fine
James Gilbertson	15 days to complete CPE & \$500 fine
Jennifer Sahmoun	15 days to complete CPE & \$500 fine
Keith Rutherford	15 days to complete CPE & \$500 fine
Laura Bisenius	15 days to complete CPE & \$500 fine
Scott Dennison	15 days to complete CPE & \$500 fine
Steven Troyer	15 days to complete CPE & \$500 fine
Joshua Rubink	15 days to complete CPE & \$500 fine

## Reinstatements

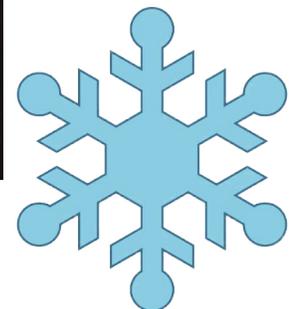
The following reinstatements were granted between October 1, 2021 and August 31, 2022:

- Abhishek Nagpal
- Akash Burman
- Bonnie Eckelberg
- Brett Ehrhardt
- Bruce Bale
- Craig A Peterson, LTD - Firm Permit
- Dave Hoekstra
- Eugene Christiansen
- Girish Goenka
- Heidi Berogan
- Joseph Ugrin
- Kathleen Alexander
- Kerry Kaseman
- Marilynn M Ogden
- Pam Garden
- Rene Johnson - Firm Permit
- Rex Carlson
- Rhonda Jones
- Rodney Jordahl
- Shane Monda
- Shengzi Li
- Stefan Boehm
- Stephanie Hammes
- Terry Daffinrud
- Thomas Astrup
- Yinglei Zhao

## AICPA UpdatedScore Release Timeline

Testing Window: January 1 - June 30, 2022

If you take your exam on/before:	Your target score release date is:
January 23	February 8
February 14	February 23
March 9	March 17
March 31	April 12
April 23	May 10
May 16	May 24
June 8	June 16
June 30	July 12



Interested in becoming a Board Member? For more information contact Mandy Harlow at [mandyharlow@nd.gov](mailto:mandyharlow@nd.gov).