



# E-Newsletter

## NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

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### Upcoming Board Meetings

October 18 (Fargo, ND)  
December 4 (Bismarck, ND)

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### 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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### Contact Information

North Dakota State Board of  
Accountancy  
215 N 3rd St, Suite 202C  
Grand Forks, ND 58203  
Phone : 1-800-532-5904  
Email : ndsba@nd.gov

## New Executive Director

Mandy Harlow is the newest Executive Director of the North Dakota State Board of Accountancy (NDSBA). She assumed the role of Executive Director on October 1, 2018. Her duties include interpreting, implementing, and administering federal and state statutes. She also oversees the licensing process, all fiscal activities of the board, and investigate public concerns.



Mandy has been with NDSBA and NDCPAs for almost 13 years in an administrative role. Prior to that she was employed at the Grand Forks Housing Authority as a facilitator for the Family Self Sufficiency Program.

Mandy is married and has six children ranging in age from 21-10. She also has one daughter in law and one granddaughter who just turned 3. Her kids are very active in sports and she enjoys attending all of their sporting events. She spends every minute she can with her granddaughter. Mandy and her husband are avid gardeners and enjoy canning.

Mandy is looking forward to this new chapter, expanding her knowledge with the profession and looking out for public interest.

## Revised CPE Standards

### CPE Reporting

Effective April 1, 2018 the North Dakota State Board of Accountancy changed their rules for the 3-years ending 6/30/22, and all 3-year periods thereafter. All active licensees (meaning holding out and using the CPA designation) will be required to submit the same level of CPE which is 120 hours per a rolling 3 year cycle with a minimum of 20 hours per year. In the 120 hours of CPE 6 credits must include professional ethics content. This three year look back will take effect for the period July 1, 2021 to June 30, 2022. A 60-credit catch up provision continues to be available, when changing status.

### Other changes effective April 1, 2018

Retirement status is available for those who are retired or disabled, and for those who are 60 or older and not providing accounting & auditing, management or financial advisory, consulting, bookkeeping or tax services while holding out as a licensee in North Dakota.

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- When any owner of a firm practicing public accounting within this state is convicted of a felony or other crime involving fraud or dishonesty, or is disciplined by a regulatory agency, that person’s ownership in the firm must be fully divested within six months thereafter, if so directed by the board.
- In the event of death or incapacity of a firm’s sole owner, the firm may continue to operate under the owner’s name and credential, for up to one year. The board may require firm supervision.
- Any services that the AICPA Peer Review Program covers would apply to North Dakota Firms.
- Various fee ceilings were added, but no fee changes. These provide flexibility to changing fees without revising rules.
- A certificate or permit is considered Involuntarily relinquished at Aug 31 if not renewed by that time.

**Sample of Reported Hours**

Period	CPE hrs	Ethics hrs
7/1/19 - 6/30/20	40	2
7/1/20 - 6/30/21	40	2
7/1/21 - 6/30/22	40	2

*For full rule change wording, see [nd.gov/ndsba/2017rules.pdf](http://nd.gov/ndsba/2017rules.pdf)*

## ND State Board of Accountancy and ND CPA Society have moved

You may have noticed a change in venue for both the North Dakota State Board of Accountancy (NDSBA) and North Dakota CPA Society (NDCPAS). NDSBA is now located downtown at 215 N 3rd Street, Suite 202C, Grand Forks, ND 58203 Ph 701-775-7100, 800-532-5904. NDCPAS is now located at 3325 S Washington St, Ste 2B, Grand Forks, ND 58201 Ph 701-775-7111. Stop by to say hello and to check out our new space!

Below is a guide to which office you should call:

### North Dakota State Board of Accountancy

**Mission is to protect the public**

- CPA exam- Qualified to enter the profession
- Licensing and CPE requirement- Stay current with standards & regulations
- Peer review- Do they perform well
- Act ethical (monitored by complaints, media filtering, etc)- investigate complaints
- Legislation- Initiate change in regulation

### North Dakota CPA Society

**Mission is to serve the CPA community**

- Represent CPAs to government, regulators, standard-setters
- Promote CPAs to students & public
- Help CPAs stay current by offering CPE
- Help CPAs perform well via CPE
- Help CPAs build connections- committees