



# E-Newsletter

## NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

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October 22

### 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

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## Executive Director's Journal



We are 7 months into our new normal now. School has started back up. That scenario looks different for everyone. Several offices are still working at minimum capacity while others are at home until the end of the year. At the Board office we are an office of 2 so we have been splitting our time. Technology is amazing and allows fantastic flexibility in these uncertain times. Hoping all of you are adjusting to your new normal and are staying safe.

The North Dakota State Board of Accountancy is welcoming a new Board member. The Governor's office has appointed CPA Dave Holt as the newest member. We look forward to getting to know Dave and work with him. Dave replaces our 10-year member Faye Miller, CPA. During her tenure Faye served as President and Secretary/Treasurer. She was a great asset to the Board we thank her for her dedication and service.

While the Convention was virtual this year, the exam passers were still recognized. This year we had a total of 79 exam passers from July 1, 2019 through June 30, 2020. A big welcome to all our new CPAs.

As always please feel free to call, or email if you have any questions or comments.

## Governor Appoints David Holt, CPA to the Board of Accountancy



The North Dakota State Board of Accountancy would like to welcome David Holt, CPA as the newest appointed member of the North Dakota State Board of Accountancy.

David began his career at Brady Martz & Associates in 1992 as an intern and is now a Shareholder of the firm. His focus of accountancy is in the audit and accounting areas. He is a member of the ND CPA Society, AICPA and NSAC. Prior to his appointment he served on a MN RAB committee and the MN Executive Peer Review Committee.

David originally from Hoople ND now resides in Grand Forks with his wife Teri who is also an accountant. David and Teri have 3 sons, Jaeden who is finishing up his accounting degree at UND, Brandon who is playing Junior hockey and Rylan who is in 8th grade. In his spare time David likes to golf, spend time at the lake with his family and watch his kid's activities.

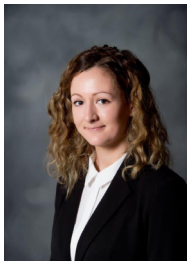
Welcome Dave!

## North Dakota State Board of Accountancy Elects Officers for 2020-2021

At the July 2020 meeting the North Dakota State Board Members voted new officers effective July 1, 2020 to June 30, 2021. Congratulations to Michael Schmitz, President and Patrick Kautzman, Secretary on their election!

## North Dakota Candidate wins Elijah Watt Sells Award

The North Dakota State Board of Accountancy would like to congratulate Zsafia Barandi on winning the Elijah Watt Sells Award. This award is given out to candidates who scored 95.5 or better on the AICPA Uniform CPA exam and who passed all four parts on the first try. Barandi was one of the 137 in 75,000 eligible for the award.



Zsafia grew up in Hungary and moved to the US after high school to attend UND where she received her Bachelor and Master's degrees in Accountancy. She sat for the CPA exam through the North Dakota Board of Accountancy. After receiving her degrees, she moved to Minneapolis where she currently works for Ernst & Young.

At Ernst & Young Zsafia works in the assurance department where she helps to perform walkthroughs to understand clients' end-to-end processes, test their internal controls, and execute substantive procedures over various accounts. She also acts as a resource for interns and offshore staff.

In her spare time Zsafia enjoys traveling, meeting new people, and exploring different places and cultures. With the pandemic limiting air travel this summer she decided to go on a road trip across 12 states and visited three beautiful national parks in Utah.



## Continuous Testing

Beginning July 1, 2020 testing windows and blackout dates are a thing of the past. NASBA rolled out continuous testing early in response to the COVID pandemic but was planning on the roll out for some time. They say they will not go back to testing windows or blackout dates. NASBA would only plan blackout dates for implementing new updated exams.

Continuous testing gives candidates the advantage of being able to take the exam year-round without restriction. Although candidates will have to wait for previous scores before re-taking an exam in the same section.

As a result, scores are now released on a rolling basis. Candidates will be able to receive their scores timelier. The Target score Release Timeline can be found on the AICPA website at <https://www.aicpa.org/becomeacpa/cpaexam/psychometricsand-scoring/test-windows-score-release.html>.

## AICPA Updated Score Release Timeline Testing Window: September 1 - December 31, 2020

If you take your exam on/before:	Your target score release date is:
September 30	October 9
October 23	November 10
November 15	November 24
December 8	December 16
December 31	January 12

## CPA Exam Performance Summary: 2020 Q-1 North Dakota

<u>Overall Performance</u>		<u>Section Performance</u>			
Unique Candidates	111		<b>Sections</b>	<b>Score</b>	<b>% Pass</b>
New Candidates	16	First-Time	25	74.44	68.0%
Total Sections	142	Re-Exam	117	69.16	42.74%
Passing 4th Section	20	AUD	35	71.71	51.43%
Sections / Candidates	1.28	BEC	39	72.41	48.72%
Pass Rate	47.18%	FAR	36	65.53	36.11%
Average Score	70.09	REG	32	70.63	53.13%

<u>Jurisdiction Ranking</u>	
Candidates	Sections
<b>45</b>	<b>44</b>
<b>45</b>	<b>46</b>
Pass Rate	Avg Score

## CPA Exam Performance Summary: 2020 Q-2 North Dakota

<u>Overall Performance</u>		<u>Section Performance</u>			
Unique Candidates	54		<b>Sections</b>	<b>Score</b>	<b>% Pass</b>
New Candidates	12	First-Time	17	77.82	76.47%
Total Sections	63	Re-Exam	46	76.35	60.87%
Passing 4th Section	10	AUD	21	73.57	52.38%
Sections / Candidates	1.17	BEC	11	85.18	81.82%
Pass Rate	65.08%	FAR	17	75.41	58.82%
Average Score	76.75	REG	14	76.50	78.57%

<u>Jurisdiction Ranking</u>	
Candidates	Sections
<b>46</b>	<b>44</b>
<b>37</b>	<b>36</b>
Pass Rate	Avg Score

## New Licenses Issued

The North Dakota Board of Accountancy issued 46 new CPA licenses between April 1 and September 30, 2020. Congratulations to our new licensees!

Rachel Allmaras	Hannah Hasbargen	Japheth Nelson
Ghada Amso	Shantel Herner	Anshul Patel
Michael Anderson	Stacey Heuchert	Brandon Petrich
Jacquelynn Andrew	Tanaya Hirlekar	Zachary Plante
Jayne Archambault	Jack Jenson	Ashraf Rabee
Summer Aune	Sebastian Jose	Cassandra Renken
Jade Canen	Randi Julson	Amit Shah
Brian Clark	Ajmal K	Christian Slick
Subhradip Das	Archana Kapoor	Scott Sorvaag
Jace Dukart	Vasudha Komarla	Alison Widmer
Miranda Dyke	Ashish Kumar	Bingying Ye
Enrique Favaro	Bryce Meehl	Ashish Kumar
Rachel Funkhouser	Allyson Meyer	Nicole Hustad
John Gehling	Leann Mitzel	Sri Datta Tommandra
Nathan Green	Shania Murphy	
William Harmon	Daniel Mykleseth	

## Disciplinary Actions

April 2020

Rene L Johnson license revoked

July 2020

There were no disciplinary actions in July.

## Reinstatements

April 2020

Cho Wo Lam

July 2020

Anne Allen

Max Andadon

Wen Jiang

Mark Jones

Sanchita Patnaik

Karla Stone

## 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:	Send Mail to: <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



## Auditor Needed

The North Dakota State Board of Accountancy is looking for Requests for Proposal to conduct the 2019 audit. Please send the proposal to the Board office or email it to Mandy Harlow at mandyharlow@nd.gov. by October 12. The Board meets October 22nd and will reach a decision at that time.