



# E-Newsletter

## NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

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October 28

### Board Members

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

### Contact Information

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Accountancy  
215 N 3rd St, Suite 202C  
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701-775-7100  
Email : [mandyharlow@nd.gov](mailto:mandyharlow@nd.gov)

## Executive Director's Journal

It's fall! Renewal season is over and we are excited to announce that we are getting ready to on board a new software/ database system. Hopfully this will simplify our renewal process for everyone. Be on the look out for information with all the updates once it is complete. Please make sure you have an updated email with us, so you get the latest information.



The North Dakota State Board of Accountancy's Board member Patrick Kautzman was renamed to the Board by the Governor's office for another 5-year term. At the July meeting the Board voted and appointed Patrick the new President of the Board and Board member Laura Adair to be the new Secretary/Treasurer.

The ND CPA Society hosted the CPA Convention this year in Grand Forks. They offered an option of virtual and in person attendance and about 200 attended. This year we had 75 exam passers to welcome to the profession, and 15 of those were able to attend the Convention. Welcome!

Please do not hesitate to call, or email if you have any questions or comments.



## The North Dakota State Board Vote in a New President

The North Dakota State Board of Accountancy (Board) would like to welcome Patrick Kautzman as the new Board President. Patrick has been on the Board for the last five years and was recently re-appointed by Governor Bergum for a second 5-year term. The Board members voted Patrick in a President at the July meeting.



Patrick is a native of Carrington, ND. He is married and has 3 children all who have chosen a different career path, no future CPAs. Patrick enjoys lake time with his family and golf. He lived in Indiana briefly where he sat for the Uniform CPA Exam in a barn at the Indiana State Fairgrounds. In 2000, Patrick moved back to Fargo and began his career at Eide Bailly LLP. He is currently a partner and specializes in income tax planning and preparation services for closely held companies, partnerships, and individuals.

Welcome Patrick!

## High Exam Score Award

Each year the North Dakota CPA Society recognizes three candidates with the highest average score on the Uniform CPA exam. This year the award goes to ...



### Kyle Kaufman

Kyle Kaufman is a graduate from the University of North Dakota where he earned a degree in Accounting, Summa Cum Laude. He currently employed at Brady Martz & Associates, PC where he assists in the planning and execution of audits for various sized private companies. He also works on advisory engagements including litigation support services and business valuation engagements.

He enjoys spending a lot of time with friends and family. The majority of his free time is spent with friends and family. He also enjoys attending UND Hockey games and travels any chance he gets.

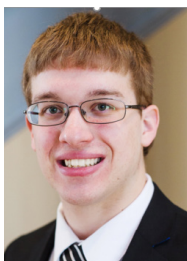


### Sarah Messmer

Sarah is a graduate from the University of Mary with a degree in Accounting, a minor in Business Administration Cum Laude and a Masters degree in Business Administration. She is currently employed at Montana-Dakota Utilities Co as a Financial Analyst where she prepares the corporate tax provision, audited financial statements and notes, utility fuel cost calculations. Because utilities are subject to regulation

by the Federal Energy Regulatory Commission (FERC), a large part of her job is understanding the FERC Uniform System of Accounts and how it differs from GAAP.

Sarah grew up in Beulah, ND but she currently lives in Bismarck, ND with her husband Tate and corgi Sadie, and is preparing to welcome their first child in December. When she's not working, she enjoys reading, baking and cooking, cross stitch, embroidery and crochet, and spending time with family and friends.



### Brandon Schaner

Brandon is a graduate from North Dakota State University where he earned a degree in Business Administration Summa Cum Laude and a Masters degree in Accountancy. He is currently employed at CliftonLarsonAllen, LLP where he serves as a staff accountant within the Business Operations division. In that role he processes accounts receivable and payable items, prepares closing schedules and assists clients with their normal business operations.



## Rule Change Reminder

A quick reminder for those who hold out for public accounting or all others who hold out (in industry), the rule change that took place April of 2018 will go into full effect on June 30, 2022. This will affect the amount of CPE needed to be reported for the three-year look back July 1, 2019 to June 30, 2022.

Beginning July 1, 2021, to June 30, 2022, all others who in any way hold out as a CPA or LPA in this state, except those on "retired", status the 3-year look back requirement will increase to 120 credit hours of acceptable CPE in the immediately preceding three reporting periods and at least 20 credit hours annually including 6 credits of ethics on a rolling 3-year basis.

Beginning July 1, 2021, to June 30, 2022, those performing accounting, auditing, management or financial advisory, consulting, bookkeeping, or tax services, for a client or an employer's client, while holding out to the public as a licensee in this state, must still completed 120 credit hours of acceptable CPE in the immediately preceding three reporting periods and at least 20 credit hours annually including 6 credits of ethics on a rolling 3-year basis.

The North Dakota CPA Society offers several ethics and other continuing professional education in a variety of formats <https://ndcpas.org/>.

If you have questions regarding your CPE please contact Pene DeMaster at [pdemaster@nd.gov](mailto:pdemaster@nd.gov).

## CPA Exam Performance Summary: 2021 Q-1 North Dakota

### Overall Performance

Unique Candidates	115
New Candidates	38
Total Sections	145
Passing 4th Section	15
Sections / Candidates	1.26
Pass Rate	55.86%
Average Score	73.10

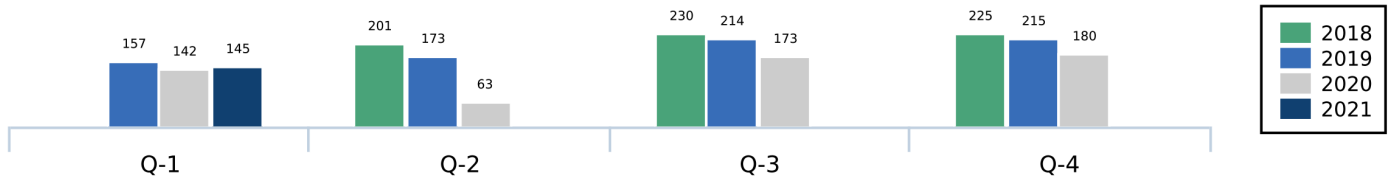
### Section Performance

	Sections	Score	% Pass
First-Time	42	70.14	47.62%
Re-Exam	103	74.31	59.22%
AUD	47	69.77	48.94%
BEC	39	74.18	58.97%
FAR	36	72.31	50.0%
REG	23	79.35	73.91%

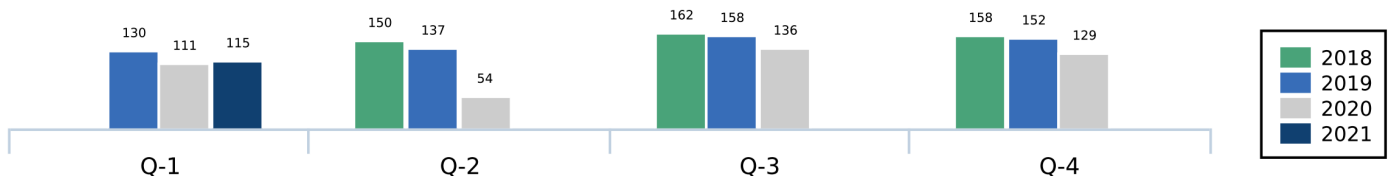
### Jurisdiction Ranking

Candidates	Sections
41	42
Pass Rate	Avg Score
13	13

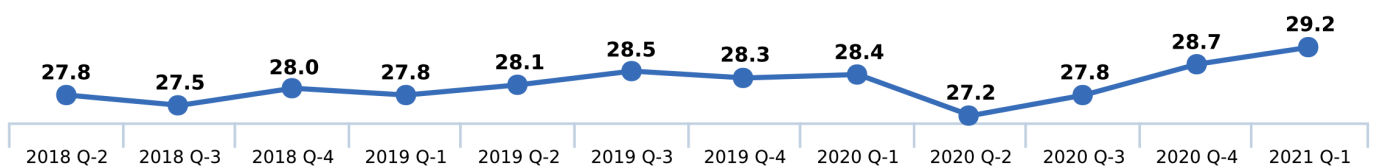
### Sections



### Candidates



### Average Age



### % Pass

## Reinstatements

### May 2021

There were no reinstatements in May

### June 2021

There were no reinstatements in June

### July 2021

Robert Sipes  
Patricia Nowak  
David Krishner  
Michelle Laveau  
Laura Bisenius

### August 2021

There were no reinstatements in August

## Disciplinary Actions

### May 2021

There were no disciplinary actions in May

### June 2021

There were no disciplinary actions in June

### July 2021

CPE Fines:

Keith Larson	Terry Lindemoen
Timothy Klemz	Paul Mathews
Justin Fox	Sara Lau
Amanda Eidenschink	Tom Ault

### August 2021

There were no disciplinary actions in August

## 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

## New Licensees

The North Dakota Board of Accountancy issued 18 new CPA licenses between June 1, 2021 and August 31, 2021.

### Congratulations to our new licensees!

Musab Ali Daqqa	Michael Allen Bakke
Amber Jo Kosir	Shurui Zhang
Sanjeevi Raja	Jennifer Anne Spencer
Siddharth Nolan Vaz	Zheng Qin
Hong Jun Zhu	Grace Opoku Onyinah
Xiaolan Chen	Kyle Jacob Kaufman
Gitanjali Gupta	Hui Ye
Samantha Rae Larson	Ryan C DeConcini
Bradley Andrew Nordick	Laura Sue Zacharias

## Office Closures

The North Dakota State Board of Accountancy will be closed in observance the following holidays:

Nov 11 Veterans Day