



# E-Newsletter

## NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

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October 17 (Fargo, ND)

### 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

### Contact Information

North Dakota State Board of  
Accountancy  
215 N 3rd St, Suite 202C  
Grand Forks, ND 58203  
Phone : 800-532-5904  
701-775-7100  
Email : mandyharlow@nd.gov

## Executive Director’s Journal



Fall seems to have arrived. School is back in session, the temperatures are cooler and renewal season is over.

We have been busy working towards three rule changes. These changes have been submitted and a public hearing has been set. These changes relate to continuous testing, CPE reporting, and statutory changes. More detailed information can be found inside this newsletter.

North Dakota had 94 CPA exam passers this past year. It was great to see about a third of them attend the Annual CPA Convention and take part in the annual swearing in ceremony. What an honorable accomplishment. We welcome all 94 to this distinguished profession.

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



## North Dakota State Board of Accountancy Proposed Rule Changes

As of August 30 2019, the North Dakota State Board of Accountancy has submitted a notice of intent to amend administrative rules. A public hearing will be held October 8, 2019 to address three proposed rule changes.

The rules affected are 3-02-01-02, 3-02-02-04 and 3-03-01-01.

Code 3-02-01-02 refers to Examinations – Passing conditions (continuous testing.) This would amend the rules pertaining to the frequency in which an applicant may retake a Certified Public Accountant exam within the same calendar quarter. Currently the rule

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

*Congratulations*

## New Licenses Issued

The North Dakota Board of Accountancy issued 20 new CPA licenses between August 1 and September 30, 2019. Congratulations to our new licensees!

- Danie Abraham
- Elvin Abraham
- Nabarun Bandyopadyay
- Amit Banerjee
- Xuyan Bao
- Tamara Barber
- Andrew Beyer
- Markus Dahl
- Shawky El-Shebiny
- Sarah Han
- Christopher Hockett
- Jenna Jahner
- Alte Johansen
- Michaela Kathrein
- Mandar Kelkar
- Jessica Magilke
- Justin Montplaisir
- Vivek Samavedam
- McKenzie Taylor
- Hui Zhang

## Board Members Wanted

The North Dakota State Board of Accountancy is looking for a dedicated CPA to sit on the Board. A committee will form to submit recommendations to the North Dakota Governor for consideration. If you are interested in becoming a board member contact the NDSBA office by phone: 800-532-5904, 701-775-7100 or by email: [mandyharlow@nd.gov](mailto:mandyharlow@nd.gov)



### Deane Bjornson

Hometown: Cavalier, ND

Deane Bjornson is a graduate from the University of North Dakota where he earned degrees in Accounting and Management. He currently is a staff accountant at Copeland Buhl & Company in Wayzata, MN where he prepares business tax, individual tax, and fiduciary tax returns.

He enjoys spending a lot of time with friends and family. The majority of his free time is spent either watching sports or being physically active. He travels any chance he gets.



### Rebecca Birdsell

Hometown: Harvey, ND

Becca Birdsell is a graduate from the University of North Dakota. She currently resides in Saint Paul, MN where she works as an Audit Senior Assistant at Deloitte in Minneapolis. She assists in the planning and execution of integrated audits of various sized public companies using risk-based audit methodology. This includes testing design and effectiveness of

internal controls by completing walk-throughs of complex business processes, and documenting audit tests and findings for multiple substantive testing areas. She also performs agreed-upon attest engagements to ensure accuracy and compliance of a report for regulatory bodies.

When she is not working she enjoys baking and cooking, rock climbing, running, softball and spending time outdoors. She recently finished a half marathon around two of the 10,000 lakes in MN. She also likes to spend her free time with family and friends.



### Kevin Coffman

Hometown: Wheaton, MN

Kevin Coffman is a graduate from North Dakota State University where he received his Bachelor's and Master's degrees in accounting. He is from Wheaton, MN where he says he had a great accounting teacher in high school, Mr. Finnegan. Mr. Finnegan persuaded him to pursue an accounting career. Outside of accounting he enjoys watching and playing sports. He

is a big fan of the Minnesota Twins and Green Bay Packers. Other interests include fishing, hiking, and camping during the summer.



## CPA Exam Performance Summary: 2019 Q-2 North Dakota

### Overall Performance

Unique Candidates	137
New Candidates	24
Total Sections	173
Passing 4th Section	21
Sections / Candidates	1.26
Pass Rate	53.18%
Average Score	71.24

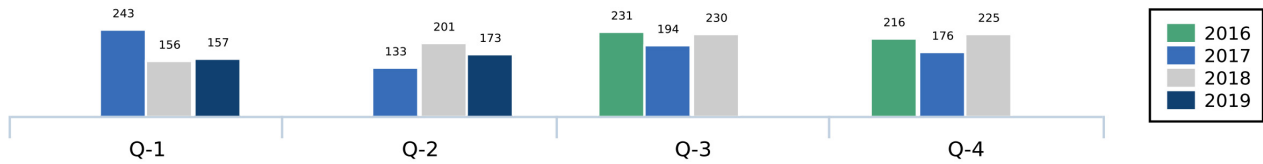
### Section Performance

	Sections	Score	% Pass
First-Time	40	73.45	65.0%
Re-Exam	133	70.57	49.62%
AUD	52	70.92	53.85%
BEC	47	73.91	55.32%
FAR	28	72.25	53.57%
REG	46	68.24	50.0%

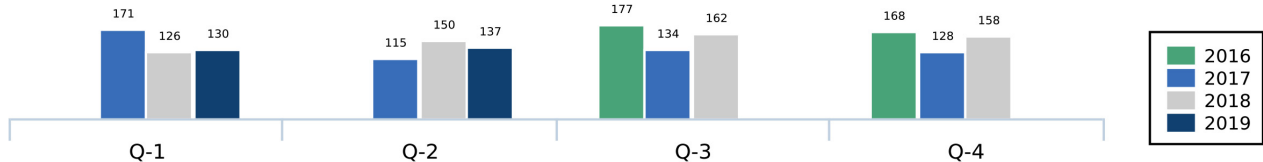
### Jurisdiction Ranking

<b>Candidates</b>	<b>Sections</b>
<b>43</b>	<b>43</b>
<b>32</b>	<b>35</b>
<b>Pass Rate</b>	<b>Avg Score</b>

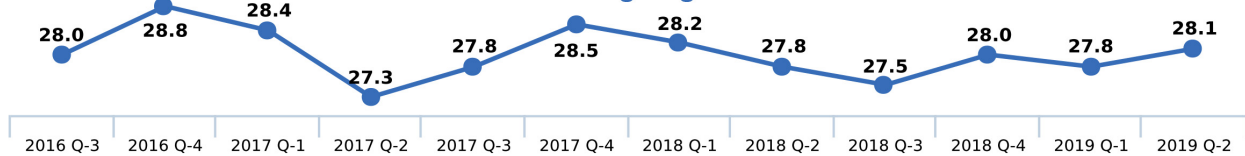
### Sections



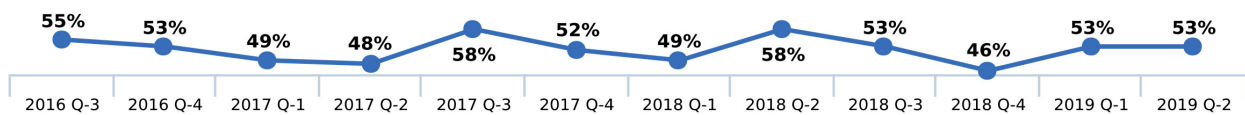
### Candidates



### Average Age



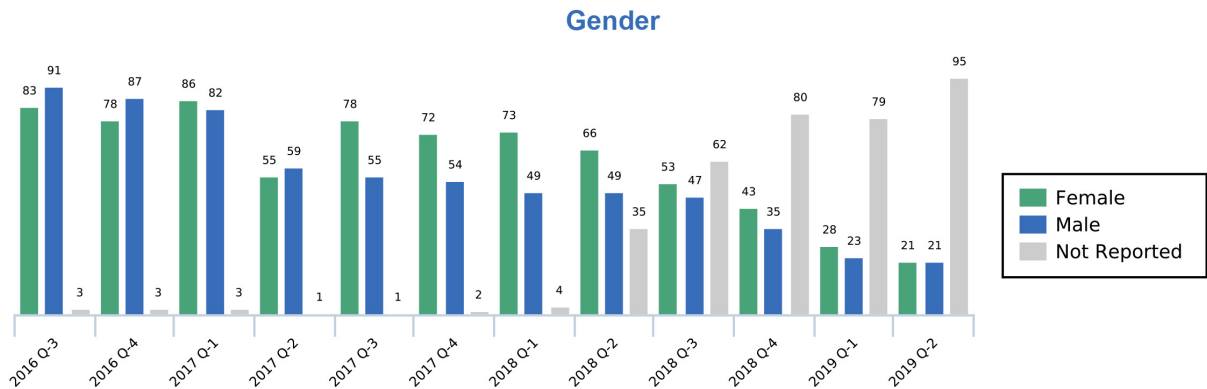
### % Pass



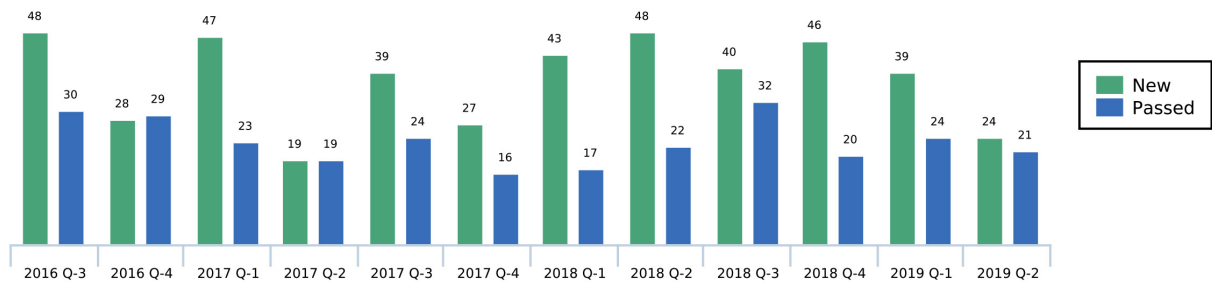


## CPA Exam Performance Summary: 2019 Q-2 North Dakota

<u>Degree Type</u>			<u>Residency</u>		
	Candidates	% Total		Candidates	% Total
Bachelor's Degree	133	97.1%	In-State Address	84	61.31%
Advanced Degree	3	2.2%	Out-of-State Address	27	19.71%
Enrolled / Other	1	0.7%	Foreign Address	26	18.98%



### New Candidates vs Candidates Passing 4th Section



**Notes:**

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
  2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
  3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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# Disciplinary Actions

August 2019

There were no disciplinary actions in August.

September 2019

There were no disciplinary actions in September.

# Reinstatements

August 2019

There were no reinstatements in April.

September 2019

There were no reinstatements in September.

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states an applicant may not retake any section of the examination within the same calendar quarter. The proposed rule change would remove the above sentence and allow applicants to take advantage of continuous testing when it becomes available from NASBA.

Code 3-02-02-04 is regarding an incorrect section number referenced within the code. This proposed rule change would correct the code number referenced. The incorrect number stated in the current rule is 3-01-02-07. The correct section number is 3-02-02-07.

Code 3-03-01-01 refers to the continuing education filing date. Currently it states continuing education reports are due from all CPAs and LPAs except for those on retired status by June 30th of each year and any credit-hours submitted must be for the previous twelve months. The proposed language states; continuing education reports are due from all CPAs and LPAs except for those on retired status by July 31st of each year and any credit-hours submitted must be for the previous July first through June thirtieth.

An initial letter and the proposed changes were sent to the Legislative Council for review and to the ND Newspaper Association for publication across the state.

A public hearing is scheduled for Tuesday October 8, 2019 10:00 am at the North Dakota State Capitol, Fort Totten Room, 600 E Boulevard Ave, Bismarck ND. If you plan to attend the public hearing and will need special facilities or assistance relating to a disability, please contact the North Dakota State Board of Accountancy office at least five days prior to the public hearing.

The proposed rules may be reviewed at the office of North Dakota State Board of Accountancy, 215 North 3rd Street, Suite 202C, Grand Forks, ND or on its website [www.nd.gov/ndsba](http://www.nd.gov/ndsba). A copy of the proposed rules and/or a regulatory analysis may be requested by writing the above address, emailing [mandyharlow@nd.gov](mailto:mandyharlow@nd.gov), or calling (800) 532-5904. Written or oral comments on the proposed rules sent to the above address or telephone number and received by October 18, 2019, will be fully considered.

## 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: <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](mailto:pdemaster@nd.gov)

