



# E-Newsletter

## NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

### In this Edition

Executive Director  
Annual Renewal Season  
New Licensees  
ND CPA Exam 2021 Q1 Stats  
Disciplinary Actions  
Reinstatements

### Upcoming Board Meetings

July 22  
October 28

### 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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Accountancy  
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## Executive Director's Journal



A year ago, everything looked so different than this spring. Spring sports are in full swing, the last day of school is upon us, and people are finally planning vacations. This past year has brought us change and resilience. Going forward I am hoping we fall into the new ways of life and move upward and onward. Happy Spring to you all!

We have been processing renewals for almost a month now. A reminder that renewals are due June 30. All CPE must be completed by June 30. Keep in mind if you took advantage of the extension the Board granted last year you cannot submit those same hours for this year. If you have questions regarding your renewal, please reach out to either myself or Pene at the North Dakota State Board of Accountancy office.

Lastly, please remember that July 1st starts the new CPE rules. All CPAs who wish to hold out must have 120 hours of CPE by June 30, 2022. This number based on a 3-year rolling period. You also need 6 hours of Ethics over the same period of time. The Board does not limit the amount of self-study a licensee can participate in.

If you have any questions or comments, please do not hesitate to contact us by phone 701-775-7100 or email [mandyharlow@nd.gov](mailto:mandyharlow@nd.gov).



## Annual Renewal Season

The 2020-2021 annual license renewal and CPE reporting season is up and running. As renewals roll in there are several questions CPAs are asking. Here are a few frequently asked questions as you get ready to renew your license and report CPE.

Q: Not all of my CPE will fit on the form provided online. What do I do?

A: If you have several courses to report you can email a spreadsheet or PDF listing of your courses to Pene DeMaster at [pdemaster@nd.gov](mailto:pdemaster@nd.gov)

Continued on page 2

Continued from page 1

## Annual Renewal Season

**Q:** I keep getting an error when my credit card is processing. Why won't it process?

**A:** There could be a million answers to this question but most of the time if you try a different browser your credit card will process. Please email Pene to get the link directly to the payment page so you do not have to submit another registration form.

**Q:** If I took classes that I did not report last year can I add them this year?

**A:** Absolutely! Send an email to Pene to let her know which course(s) you would like to add. Keep in mind you cannot carryover CPE. It must be reported in the year it was earned (except for last year's Covid-19 extension).

**Q:** Do I need a firm permit even if I only prepare tax returns for a few people?

**A:** If you sign tax returns as a CPA you must, 1. hold out for public accounting and 2. obtain a firm permit from the North Dakota State Board of Accountancy.

**Q:** If I seek retirement status is it permanent and do I have to continue to renew my license?

**A:** Retirement status is not permanent. There is the option to reinstate if you decide to go back into the office. The staff at the Board of Accountancy office can help you with the process. Once you are in retirement status you do not have to continue to renew your license. You are allowed to use the CPA designation after your name but must include "retired".

**Q:** I heard something about a rule change next year. Can you tell me more about the new requirements?

**A:** The 2018 Rule Change will increase CPE Requirements for those who check the box "all others who hold out as a CPA in North Dakota". Beginning with the July 1, 2021 to June 30, 2022 three year look back the requirement will increase to 120 credit hours of acceptable CPE in the immediately preceding three reporting periods and at least 20 credit hours each year including 6 credits of ethics over the same period.

For those who hold out for public accounting there is a new requirement of 6 ethics credits beginning with the July 1, 2021 to June 30, 2022 the three year look back period.

**Q:** Is the requirement 6 ethics credits per year?

**A:** No, the requirement is 6 ethics credits over a rolling 3 years.

If you are still looking for continuing education opportunities the North Dakota CPA Society has a variety of offerings in a variety of formats. [info@ndcpas.org](mailto:info@ndcpas.org)

You can renew your license online at <https://www.ndsba.nd.gov/licensees/cpe-form>. Firm permits can be renewed online at <https://www.ndsba.nd.gov/>



## New Licensees

The North Dakota Board of Accountancy issued 25 new CPA licenses between February 1, 2021 and May 31, 2021. Congratulations to our new licensees!

Luke Hunter Amsbaugh  
 Sara Jo Caya-Giltner  
 Wen Chen  
 Sara Joan du Toit  
 James Madison Fisher  
 John Ryan Frosig  
 Sara Gilbertson  
 Mads Gjesdal  
 Soubhi Haskour  
 Abhijay Kapoor  
 Kallisha Marie Keller  
 Sunil Kumar  
 Tyrel J Mollerud  
 Kunal Puniani  
 Brandon Dakota Schaner  
 Stephen Joseph Shea  
 Santhosha Kumar Shetty  
 Troy Patrick Steele  
 Reid Taylor Taubenheim  
 Brandon Jacob Taylor  
 Deborah S Violet  
 Jingyi Wan  
 Ye Hua Wu  
 Chun Yu  
 Yan Zuo

**Office Closures**  
 The North Dakota State Board of Accountancy will be closed in observance the following holidays:  
 May 31 Memorial Day  
 July 5 Independence Day

## 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

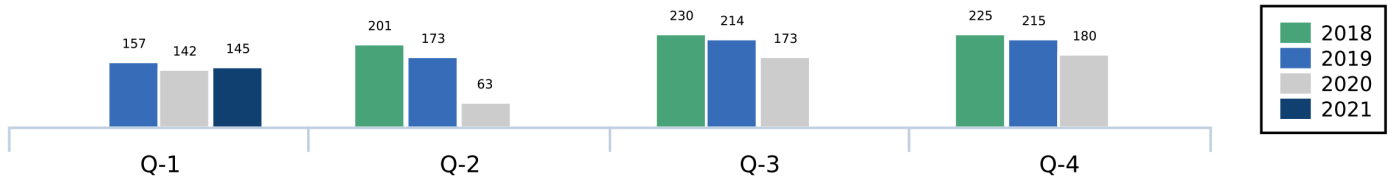
### Section Performance

	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%

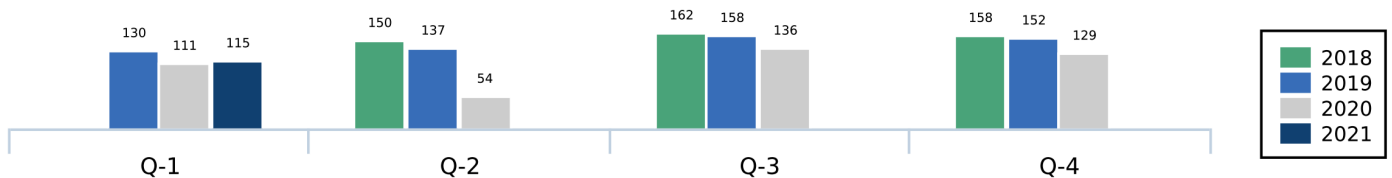
### Jurisdiction Ranking

<b>Candidates</b>	<b>Sections</b>
<b>41</b>	<b>42</b>
<b>13</b>	<b>13</b>
<b>Pass Rate</b>	<b>Avg Score</b>

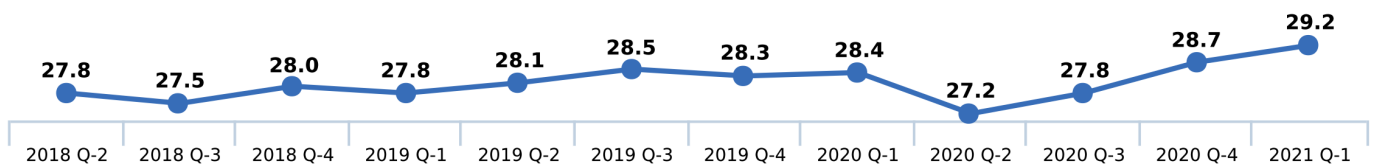
### Sections



### Candidates



### Average Age



### % Pass

## Disciplinary Actions

### February 2020

There were no disciplinary actions in February.

### March 2020

There were no disciplinary actions in March.

### April 2021

There were no disciplinary actions in April.

## Notice of Address Change

Please Print Legibly

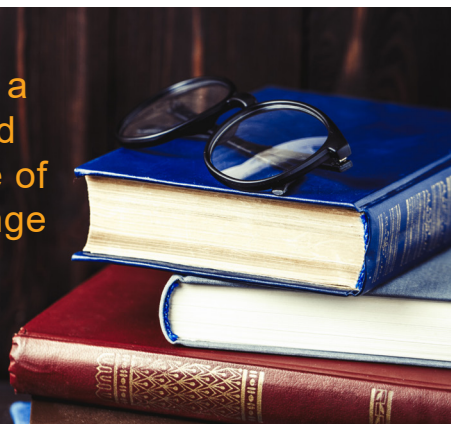
Full Name:	
Certificate No.:	
Home Address:	
City/State/Zip:	
Home Phone:	
Home Email:	
Firm/Business Name:	
Business Address:	
City/State/Zip:	
Business Phone:	
Business Email.:	
Signature:	
Date:	Send Mail to: <input type="checkbox"/> Home <input type="checkbox"/> Business

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

**Don't make  
your address a  
mystery. Send  
in your notice of  
address change  
today!**



## Reinstatements

### February 2020

There were no reinstatements in February.

### March 2020

There were no reinstatements in March.

### April 2021

James R Dean  
Amjad Siddique  
David Fred  
Sunil Suresh

## This Just In!

Due to increasing travel restrictions Prometric has expanded international testing for a second time. Qualified candidates may begin applying to take any section of the U.S. CPA Exam and may also begin scheduling their Exam with Prometric as of May 5, 2021. Candidates will write the Exam at the Prometric test centers in Tel Aviv, Israel, and in Riyadh, Jeddah and Khobar, Saudi Arabia.

In order to test in Israel and Saudi Arabia, as well as the other Middle East countries where testing is currently available (including Bahrain, Kuwait, Lebanon and the United Arab Emirates), candidates must be eligible CPA Examination candidates with valid citizenship or long-term residency in one of the following countries:

Bahrain	Pakistan
Egypt	Qatar
India	Saudia Arabia
Israel	United States
Jordan	United Arab Emirates
Kuwait	Yemen
Lebanon	
Oman	