



E-Newsletter

NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

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April 27
July 20
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Board Members

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

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Executive Director's Journal



Wish I could say spring has sprung but sadly we had more white stuff coming down just this morning. Here in Grand Forks, we are at 121 days under 40 degrees! We need a little sunshine, warm weather, and spring sports.

Renewal season has started. We took into consideration some suggestions from last year's renewal season and made some changes. Please refer to our website to log in and renew and for some instructions <https://www.ndsba.nd.gov/licensees/certemy-renewal-instructions-and-login-link>. If you have any questions, please call, or email us and we can help you.

Finally, our office has moved. After 5 years we have changed office locations. Our new address is 1407 24th Ave S, Ste 217, Grand Forks, ND 58201. We are enjoying the change of scenery and hope this is our forever space!

If you have any questions or comments, please don't hesitate to contact us by phone 701-775-7100 or email mandyharlow@nd.gov



CPE Audit A Note from the Board

License renewal and continuing education reporting is right around the corner! Registration is currently open in Certemy, but you have until June 30, 2023, to register and report (if required). Here are a few things to keep in mind as you wrap up your CPE courses for the year:

All Certified Public Accountants (CPAs) and Licensed Public Accountants (LPAs) in North Dakota who hold out for public accounting or use the CPA or LPA designation in any manor after their name are required to report continuing professional education (CPE) to the North Dakota State Board of Accountancy (NDSBA) by June 30, each year. Each fall the Board Members randomly select CPAs for audit of their reported CPE. The requirements for who must report CPE and how much is located on the NDSBA website at <https://www.ndsba.nd.gov/licensees/cpa-renewal-faq>.



CPA Evolution

In a joint effort, the AICPA and NASBA plan to roll out a new model for the AICPA Uniform CPA Exam. This model will allow the exam to remain current and candidates to acquire the skills needed in a changing profession. The exam will be broken down into two components: three Core Components and one Discipline Component. The Core Component sections are required and will remain essentially the same (AUD, FAR, REG). The candidate will select one of three sections for the Discipline component: Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), or Tax Compliance and Planning (TCP). The candidate will be required to pass four sections to pass the entire CPA exam, three core components and one discipline component.

There are several benchmark dates to be aware of as you plan your exams. NASBA will stop accepting exam requests for BEC in early October for first time candidates and mid-November for returning candidates to allow time to process requests. Any candidate who passes AUD, BEC, FAR and REG by December 15, 2023, will be passed the exam and will not have to take the new CPA Evolution exam.

Important Dates:

- October 1, 2023 – Last day to request First-time candidate Authorizations to Tests (ATTs) for BEC.
- November 12, 2023 – Last day to request returning candidate Authorizations to Tests (ATTs) for BEC.
- November 15, 2023 - NASBA will stop processing Authorizations to Tests (ATTs) and Notices to Schedules (NTSs) for BEC.
- November 22, 2023 - NASBA will begin accepting Authorizations to Tests (ATTs) and Notices to Schedules (NTSs) for BAR, ISC and TCP, candidates will not be able to sit for those exams until January 10, 2024.
- December 15, 2023 - Deadline to complete the current four exams (AUD, BEC, FAR and REG)
- December 15, 2023 - Last testing date for BEC
- December 16, 2023, to January 9, 2024 - Dark window to facilitate the IT system conversion for the exams. No exams will be administered during that time.
- January 10, 2024 – AUD, FAR, and REG will be available to schedule through March 24, 2024.
- January 10, 2024 – BAR, ISC and TCP will be available to schedule through February 6, 2024.

NASBA will revert to a quarterly schedule to release exam scores due to necessary standard-setting analyses and activities. Although there may be some delay in scheduling exams and receiving scores, Prometric plans to increase testing days and hours available to schedule. Due to the limited testing schedule and possible delayed score releases any North Dakota State Board of Accountancy candidate with Uniform CPA Examination credit(s) on January 1, 2024, will have such credit(s) extended to June 30, 2025.

2024 Test Administration Schedule/Score Release Timeline				
Quarter	Core Test Dates	Core Score Reports	Discipline Test Dates	Discipline Score Reports
24Q1	Jan 10 - Mar 26	May 14- June 4	Jan 10 - Feb 6	Mar 26 - April 16
24Q2	Apr 1 - June 25	October 1	April 20 - May 19	June 20
24Q3	July 1 -Sept 25	November 1	July 1 - 31	September 3
24Q4	Oct 1 - Dec 26	Early Feb	October 1-31	December 3

CPA Exam Performance Summary: 2022 Q-4 North Dakota

Overall Performance

Unique Candidates	222
New Candidates	74
Total Sections	268
Passing 4th Section	30
Sections / Candidates	1.21
Pass Rate	47.76%
Average Score	69.76

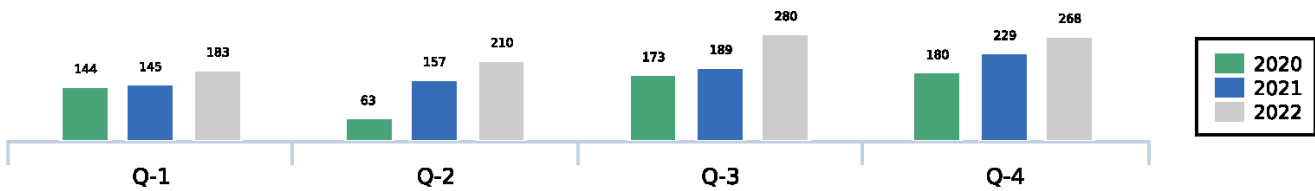
Section Performance

	<u>Sections</u>	<u>Score</u>	<u>% Pass</u>
First-Time	84	63.3	36.9%
Re-Exam	184	72.72	52.72%
AUD	96	67.79	38.54%
BEC	56	76.23	64.29%
FAR	77	67.03	41.56%
REG	39	70.74	58.97%

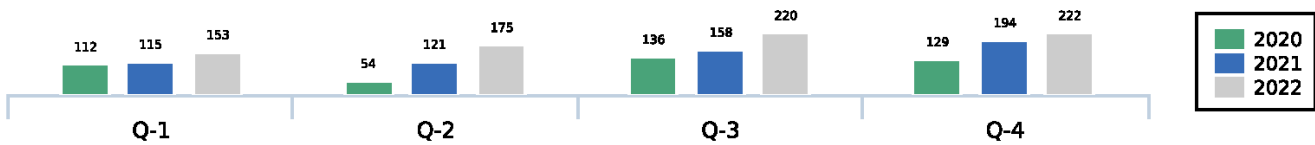
Jurisdiction Ranking

Candidates	Sections
37	38
36	40
Pass Rate	Avg Score

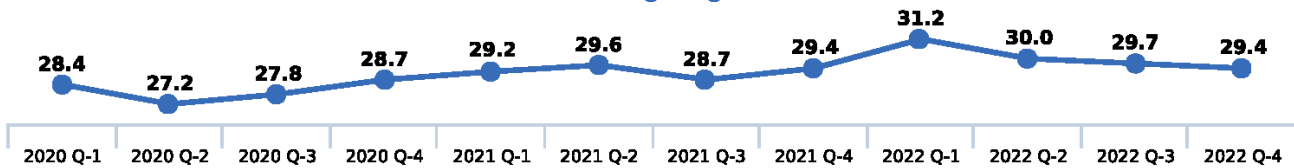
Sections



Candidates



Average Age



% Pass

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CPE Audit - A Note From the Board

There have been several deficiencies lately in reporting CPE. To be sure your CPE is accepted it is important that you have the proper verification. Verification can be submitted in any of the following forms which must include the licensee's name, sponsor name, number of credits awarded and date of attendance:

- An attendance form from the course
- A certificate of completion from the vendor
- Verification or letter from the course provider

Items that are not acceptable include:

- Registration confirmations
- Power Point presentations/slides
- Conference pamphlets
- Unverified agendas

When uploading certificates please label them clearly with the name of the course.

Continuing professional education is an important aspect of the accounting profession. Make sure the CPE you are taking meets **the above** ND requirements in content and verification before you sign up. Quality sources of CPE include but are not limited to the North Dakota CPA Society <https://ndcpas.org/> and the AICPA <https://www.aicpa-cima.com/cpe-learning>.

Reinstatements

September 2022	January 2023
Yuheng Wen	Wei Xie
Melinda Gebhardt	Douglas Peterson
	Grant Christianson
October 2022	Nitesh Kant
John Melland	Shungkang Xiong
Ryan Rauschenberger	Jingjia Fu
Kelly Doda	Michael Gugaas
Encheng Liu	Teresa Fiedler
Megan Schreiner	

Disciplinary Actions

September 2022
Blake Nelson - revoked

October 2022
There were no disciplinary actions

January 2023
Jennifer Sahmoun - revoked

New Licensees

The North Dakota Board of Accountancy issued 67 new CPA licenses between September 1, 2022 and March 31, 2023.

Congratulations to our new licensees!

- | | |
|-------------------------|--------------------------|
| Neha Agarwal | Nathan Peasland |
| Shikha Aggarwal | Devan Praska |
| Rachel Allmaras | Anuj Pratap |
| Tyler Anderson | Zhenyu Qi |
| Hannah Anthony | Ramy Ramakrishnan |
| Aditya Asopa | Hitesha Rasanian |
| Olivia Byerley | Andrew Rodda |
| Jacob Castillo | Sharell Rolle |
| Dana Cluever | Evangeline Priya Sanders |
| Grace Culshaw | Varun Saxena |
| Sarangerel Custard | Tyson Schatz |
| Grace Drewicke | Labdhi Shah |
| Arvin Dsouza | Amala Shajan |
| Brody Engen | Tusharbai Sheth |
| Ian Entzion | Yanzhi Shi |
| Naima Fatimi | Rahul Shroff |
| Bethany Fraase | Alison Skansgaard |
| Rebecca Hackenmueller | Emily Smith |
| Mary Halvorson | Shalaka Sonar |
| Emily Hansen | Manikandan Sundararaman |
| Abbigael Hartel | Ruth Tesfaye |
| Jenna Hochstetler | Nivetha Thyagarajan |
| Treven Hopfauf | Taniah Tosel |
| Noah Huss | Levi Wallis |
| Sayyid Illikkal | Michael Wieczorek |
| Ethan Ishaug | Jordan Will |
| Kashif Khan | |
| Sheridan Kindler | |
| Carter Kretchman | |
| Debapriya Kundu Dey | |
| Manjushree | |
| Lakshminarayana | |
| Naina Malviya | |
| Rebecca Mankie | |
| Michael McAtee | |
| Cecilia MekongoEwokolo- | |
| Monono | |
| Aishwarya Menon | |
| Islam Ouari | |
| Bryan Pallen | |
| Divyesh Patel | |
| Krishna Patel | |
| Dipti Patil | |

