



# E-Newsletter

## NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

### In this Edition

- Executive Director
- New Board Member Profile
- Certemy
- ND CPA Exam 2024 Q1 Stats
- New Licensees
- Disciplinary Actions
- Reinstatements

### Upcoming Board Meetings

- January 14, Brady Martz
- April 22, Eide Bailly
- July 15, Brady Martz
- August 7, Virtual
- October 21, Eide Bailly

### Board Members

- David Holt, CPA President
- Tammy Gerszewski, CPA Secretary
- Patrick Kautzman, CPA Member,
- Lisa Giese, CPA Member
- Steven Britsch, CPA Member
- Mandy Harlow Executive Director

### Contact Information

North Dakota State Board of  
Accountancy  
1407 24th Ave S, Ste 217  
Grand Forks, ND 58201  
Phone : 800-532-5904  
701-775-7100  
Email : [mandyharlow@nd.gov](mailto:mandyharlow@nd.gov)

## Executive Director's Journal



After some unseasonably warm weather I think fall has finally settled in. November 2024 has now been proclaimed as Accounting Awareness Month in the State of North Dakota by Governor Doug Burgum. What a great honor for the profession!

He stated, "Accounting Awareness Month is an opportunity to highlight the importance of financial literacy, encourage young people to consider careers in accounting and celebrate the professionals who uphold the highest standards of financial accuracy and responsibility"- Governor Doug Bergum

The North Dakota State Board of Accountancy welcomed a new board member this past July. The Governor's office appointed Steve Britsch, CPA as the newest board member. Steve replaces 10-year Board member Mike Schmitz, CPA. During those 10 years Mike served as President of the Board for 5 years. A big thank you to Mike for his service on the Board and warm welcome to Steve.

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

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

## New Board Member Steve Britsch, CPA

The North Dakota State Board of Accountancy welcomed a new board of directors at the July 22, 2024, board meeting. Steven Britsch, CPA originally from St. Louis Park, MN, currently resides in Devils Lake, ND with his wife Barb. They have 2 children, Matthew (23) and Kayla (20).



As a professional Steve is one of 3 shareholders at Buchli, Britsch & Svidal, a firm his father started in 1978 (Britsch & Associates) where he says his job duties include anything from taking out the trash to reviewing financial statements. Steve joined the family business in 1993. When he's not working, he enjoys leathercraft, reading, walking miles with his Australian Shepard & spending time with his family.

Steve is a member of the North Dakota CPA Society, where he is a past president and served as the tax committee chair. He is also a member of the North Dakota Chamber of Commerce.

What does the future of accounting hold? Steve says, "The business world is changing all around us and the challenge for the accounting profession will be to keep pace with the changes."

Welcome Steve!

## Certemy NDSBA's Online Renewal and CPE Reporting System

Certemy is the North Dakota Board of Accountancy's online renewal and CPE reporting period. Exam candidates use it to apply for the AICPA Uniform CPA, Grade Transfers and Substantially Equivalent Licensees use it to transfer their exam scores and licenses to North Dakota. Now that we are about to enter the fourth year of license renewal and Continuing Professional Education (CPE) reporting let's take a deeper dive into the My Credentials and Digital Wallet tabs in Certemy for licensees.

### My Credentials

Using the gray bar at the top of the screen click on My Credentials, you will notice your screen splits to two columns. The column on the left lists the credentials that are assigned to you (License and CPE). You can toggle between "Show Active Only" or "Show All". The "Show Active Only" lists the credentials that are coming due in the future. The "Show All" tab will show all credentials whether they are completed or not.

Moving to the right side of the screen, you can click into Step 1. Continuing Professional Education from the previous years by clicking the small gray back arrow in the left pane. Then click on Step 1. in the right pane. Again the screen will split in two and listing of your reported CPE will populate. As you click through the blue links on the left the individual courses will show on the right. You can also click on Step 2 to view the number of total credits you reported in previous years. See the example on the next page.

Certemy continued on the next page...

## Certemy continued...

Remember to click the blue “BACK TO MY CREDENTIALS” link in the upper left corner of the screen to go back to the previous page.

The screenshot shows the Certemy dashboard for the North Dakota Board of Accountancy. The top navigation bar includes "My Credentials", "Digital Wallet", "Transcripts", and "User Guide". A red circle highlights the "BACK TO MY CREDENTIALS" link in the upper left corner.

**Activity Requirements:**

- 20 hours of CPE is required annually
- 120 hours of CPE is required over the rolling 3 year period
- 6 hours of Ethics is required within the 120 hours of CPE over the rolling 3 year period

| Hours                   | Number |
|-------------------------|--------|
| Required:               | 20     |
| Completed:              | 46.6   |
| Pending confirmation: ⓘ | 0      |
| Pending verification: ⓘ | 0      |
| Rejected: ⓘ             | 0      |
| Remaining:              | 0      |

**Completed Activities:**

| Activity ID | Time          | Hours | Status      |
|-------------|---------------|-------|-------------|
| [Redacted]  | 2023 08:41 AM | #1    | Completed > |
| [Redacted]  | 2023 08:42 AM | #2    | Completed > |
| [Redacted]  | 2023 08:44 AM | #3    | Completed > |
| [Redacted]  | 2023 08:44 AM | #4    | Completed > |

**Activity Details (05/30/2023 08:41 AM):**

- Activity Type \***  
 CPE  
 Ethics
- Course Title \***  
NASBA Center for the Public Trust 2022 Training Session - Red Flag Mania
- Course Sponsor/Provider \***  
NASBA
- Date of Completion \***  
10-30-2022
- Upload Certificate of Completion, Verification from Vendor or Attendance from Class. \***  
NASBA Ethics 1.5 credits.pdf  
247.4 KB
- Hours** Value should be multiple of 0.01 \*  
1.5

## Digital Wallet

Use the gray bar at the top of the screen. Click on Digital Wallet, you will see three tabs Certificates, General, and Receipts. Click on the CERTIFICATES tab to view and download your annual license card and/or firm permit. Any CPE certificates you uploaded in Step 1. of the CPE credential are saved under the GENERAL tab. This is a second way to look through any previously reported CPE.

There are an examples of this on the next page.

## License Cards

The screenshot shows the 'Digital Wallet' section of the North Dakota Board of Accountancy website. The 'Digital Wallet' tab is highlighted with a red underline. Below the navigation tabs, the 'CERTIFICATES' tab is circled in red. A table lists documents with columns for Document Name, File Size, Related Credential, Related Phase, Related Step, and Date.

| Document Name  | File Size | Related Credential | Related Phase | Related Step | Date |
|--|-----------|--------------------|---------------|--------------|------|
| <input type="checkbox"/> Credential_CPA Exam Licensure | 53.8 KB   | CPA Exam Licensure | Renewal       | -            | 06/2 |

## CPE Certificates

The screenshot shows the 'Digital Wallet' section with the 'GENERAL' tab circled in red. The table below lists documents with columns for Document Name, File Size, Related Credential, Related Phase, and Related Step.

| Document Name   | File Size | Related Credential                | Related Phase   | Related Step |
|---|-----------|-----------------------------------|-----------------|--------------|
| <input type="checkbox"/> NDCPAS Management Conference Ju... | 129.5 KB  | Continuing Professional Education | CPE for Renewal | St           |

## Receipts

The screenshot shows the 'Digital Wallet' section with the 'RECEIPTS' tab circled in red. The table below lists documents with columns for Document Name, File Size, Related Credential, Related Phase, and Related Step.

| Document Name  | File Size | Related Credential | Related Phase | Related Step |
|--|-----------|--------------------|---------------|--------------|
| <input type="checkbox"/> AuthorizeNet_Transaction_2024-05-3... | 24.8 KB   | CPA Exam Licensure | Renewal       | Payment      |

Lastly your receipts for renewal or any other fees are under the receipts tab. You can download and print them at your convenience. Remember as always it is the responsibility of the licensee to maintain CPE records. The Board recommends saving at least the last 5 years worth of reporting for record retention. Save this for next May!

## Quarterly Candidate Performance: Overall Performance - All Jurisdictions

Year/Quarter:  Jurisdiction:

Period: **2024-Q1**

Jurisdiction: **North Dakota**

### Jurisdiction Ranking

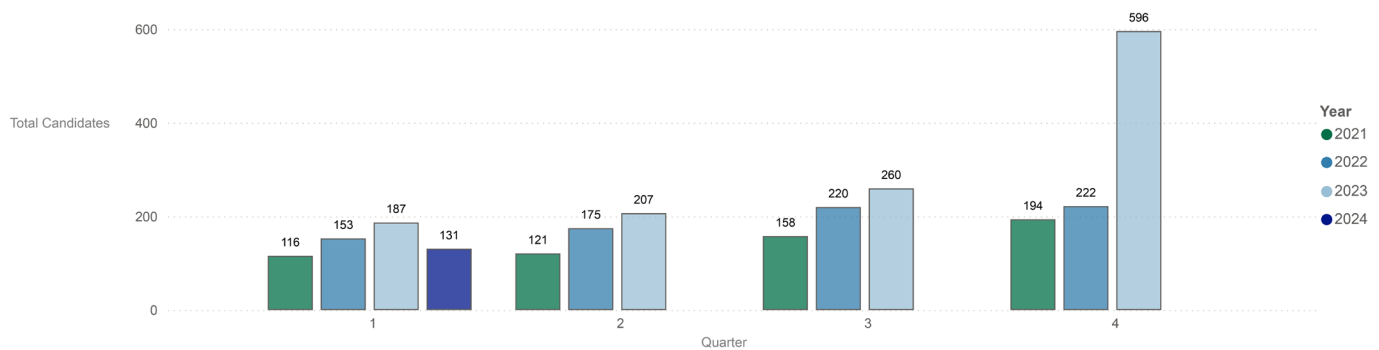
|                   |                      |
|-------------------|----------------------|
| <b>21</b>         | <b>38</b>            |
| Overall Pass Rate | Overall Avg. Score   |
| <b>22</b>         |                      |
| Core Pass Rate    | Discipline Pass Rate |

|               | Exam Type |       |       | Exam Section |       |       |        |     |        |
|---------------|-----------|-------|-------|--------------|-------|-------|--------|-----|--------|
|               | Overall   | FT    | RE    | AUD          | FAR   | REG   | BAR    | ISC | TCP    |
| Candidates    | 131       | 87    | 50    | 46           | 57    | 38    | 2      | -   | 2      |
| Sections      | 145       | 92    | 53    | 46           | 57    | 38    | 2      | -   | 2      |
| % Pass        | 51.0%     | 53.3% | 47.2% | 37.0%        | 52.6% | 60.5% | 100.0% | -   | 100.0% |
| Average Score | 69.9      | 70.3  | 69.3  | 65.2         | 68.8  | 75.6  | -      | -   | -      |
| Average Age   | 29.7      | 30.0  | 29.4  | 30.1         | 30.3  | 28.0  | -      | -   | -      |

|               | Gender |       |       | Residency |              |       | Cohort Year |       |       |      | Age at Time of Examination |       |       |       |       |       |
|---------------|--------|-------|-------|-----------|--------------|-------|-------------|-------|-------|------|----------------------------|-------|-------|-------|-------|-------|
|               | F      | M     | U     | In-State  | Out-of-State | Int'l | 2024        | 2023  | 2022  | 2021 | <22                        | 22-23 | 24-25 | 26-27 | 28-29 | 30+   |
| Candidates    | 62     | 62    | 7     | 40        | 22           | 69    | 25          | 10    | 2     | -    | -                          | 15    | 27    | 24    | 17    | 48    |
| Sections      | 68     | 68    | 9     | 44        | 27           | 74    | 25          | 10    | 2     | -    | -                          | 16    | 32    | 27    | 19    | 51    |
| % Pass        | 45.6%  | 54.4% | 66.7% | 54.5%     | 48.1%        | 50.0% | 32.0%       | 60.0% | 50.0% | -    | -                          | 87.5% | 40.6% | 55.6% | 47.4% | 45.1% |
| Average Score | 68.1   | 71.0  | 75.2  | 72.4      | 71.2         | 67.9  | 63.0        | 71.8  | -     | -    | -                          | 79.1  | 67.6  | 69.9  | 70.0  | 68.4  |
| Average Age   | 30.7   | 29.2  | 26.8  | 27.5      | 30.3         | 30.9  | 31.7        | 30.9  | -     | -    | -                          | 22.6  | 24.6  | 26.6  | 28.6  | 37.3  |

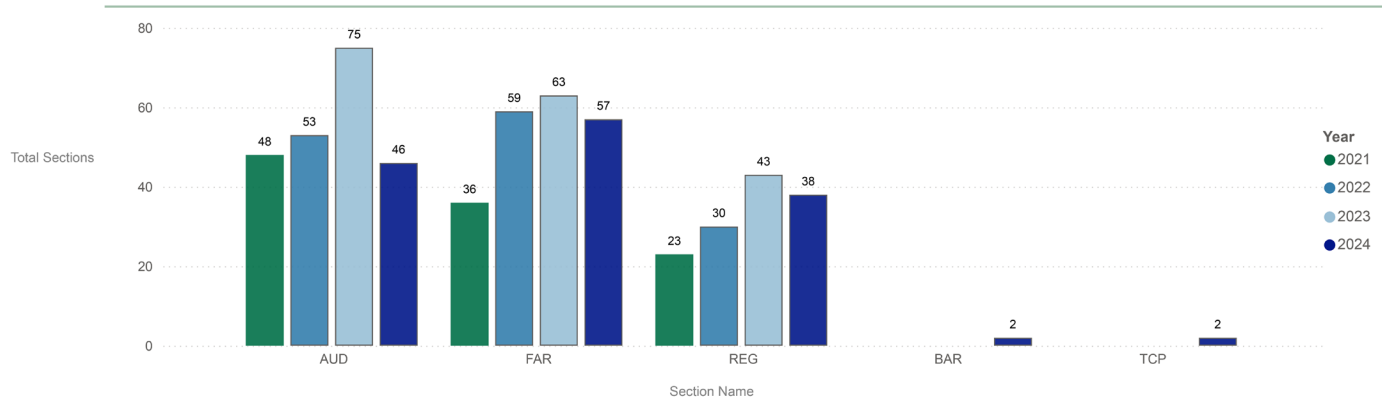
### Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



### Total Sections by Section Type\*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



\*AUD, FAR and REG after 2023 represent the new core sections.

## New Licensees

The North Dakota Board of Accountancy issued 86 new CPA licenses between February 1, 2024 to September 30, 2024. Congratulations to our new licensees!

Easton Andresen  
Anisha Augustine  
Pratik Baid  
Abi Balasubramanian  
Sonia Basu  
Emily Belland  
Ajay Bhanushali  
Travyen Brownlee  
Ashley Cheuk  
Debarghya Chowdhury  
Allison Cruz  
Maitri Darji  
Mishty Dhooper  
Rahmi Elkhatib  
Connor Entzi  
Jie Gao  
Siddhant Goel  
Rosemary Gomes  
Estefania Gonzalez  
Dibjot Singh Gujral  
Vivek Gupta  
Aakanksha Gupta  
Vico Hong Yiu Ha  
Abdulsalam Hakawati  
Pramod Halli  
Weiwei He  
Kayla Hermanson  
Braxton Hewitt  
Wen-Hung Sean Hsu  
Brenden Jimenez  
Anurag Jindal  
Ross Jirik  
Vrushali Amitkumar Joshi  
Brandon Justin  
Manya KagathiMuralikrishna  
Anver Shahas Kannanthodi Vakkayil  
Prateek Kanodia  
Kunchum Karthik  
Gurpreet Kaur  
Mandeep Kaur  
Radhika Khandelwal  
Kurt Kilwein  
Abbey Kitchens

Jolene Kuchera  
Subhash Raj Kurup  
chi yan lai  
Robert Larsen  
Adam Lauinger  
Cherry Chiu lu Lee  
Simon Lee  
Polina Leudanskaya  
Fangying Liao  
ziyan Lin  
Jingyi Liu  
Yue Liu  
Sarah Jane Loreto  
Sukrut Mathadhikari  
Manthan Mehta  
Emily Meissner  
Hong Man Mo  
Fouad Mounla  
Hafsah Muhanna  
Arjun Mukherjee  
Rohan Patel  
Mallika Pathi  
Rebekka Pflanze  
AravindPrabhakaran  
Sumanth Rao  
Pratham Venugopal Rao  
Srijita Roy Choudhury  
Sonal Sahni  
Shivam Sharma  
Prajwal Shekar Venkatesh  
Marija Spanovic  
Patrick Stalboerger  
varsha subramanian  
Pooja Sukhija  
Gaurav Kumar Surana  
BhoomiSurti  
Abbas Syed  
Ma Cristina May Talley  
William Tibert  
Nimisha Varghese  
Karishma Vidhani  
Hui Wang  
Somesh Yadav

## Disciplinary Actions

**August 2024**  
Viral Gangar CPE Fine \$500  
Dipesh Sheth CPE Fine \$500  
Amanda Gessner CPE Fine \$500  
Binu Zacharias CPE Fine \$500  
Andea Stock CPE Fine \$500  
Kathleen Darling CPE Fine \$500  
Marc Herzberger CPE Fine \$500  
Ashli Longi CPE Fine \$500

## Reinstatements

**July 2024**  
Amogh Anilkumar  
Sashi Bagri  
Olivia Byerley  
Kelcee Knoeple  
Katheryn Roll  
Alison Suko

**August 2024**  
Nivas Sham Prasad  
Gary Cavett  
Kevin Moug  
Chris DeConcini  
Beth Astrup  
Bryan Greenwood  
Islam Ouari  
Gary Cavett & Company, CPAs

**October 2024**  
Ping Du

