



E-Newsletter

NORTH DAKOTA STATE BOARD OF ACCOUNTANCY

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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

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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

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.

The screenshot displays the Certemy user interface for 'My Credentials'. At the top, there is a navigation bar with tabs for 'My Credentials', 'Digital Wallet', 'Transcripts', and 'User Guide'. The main content area is split into two columns. The left column, labeled '#1', is titled 'My Credentials' and has a search bar. It shows two credentials: 'Continuing Professional Education [Current Phase: CPE for Renewal]' and 'CPA Exam Licensure [Current Phase: Renewal]'. The right column, labeled '#2', shows the details for the selected 'Continuing Professional Education' credential. It includes a progress indicator (3 Steps, all completed), 'File uploaded: 11', and a list of steps: 'Step 1. Continuing Professional Education' (Completed, Due: 06/29/2024) and 'Step 2. Previous CPE Hours' (Completed, Due: 06/29/2024).

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

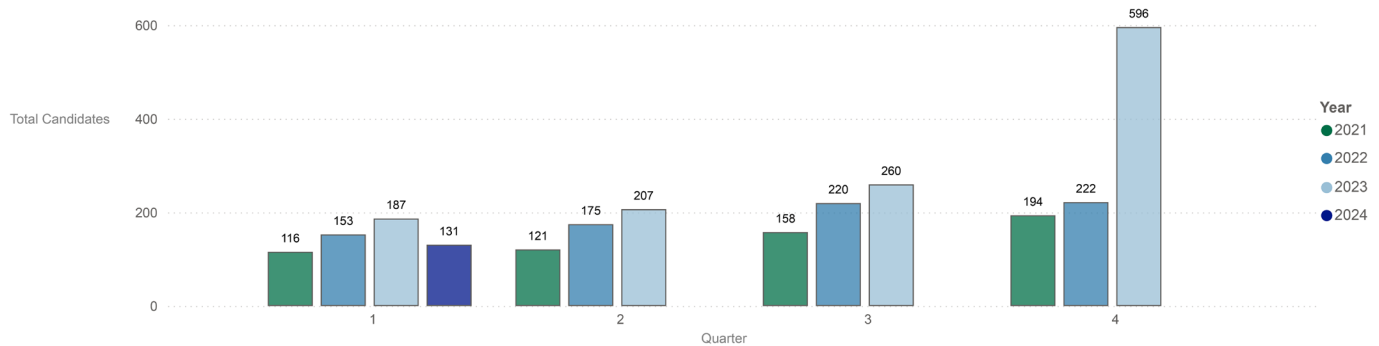
21	38
Overall Pass Rate	Overall Avg. Score
22	
Core Pass Rate	Discipline Pass Rate

	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

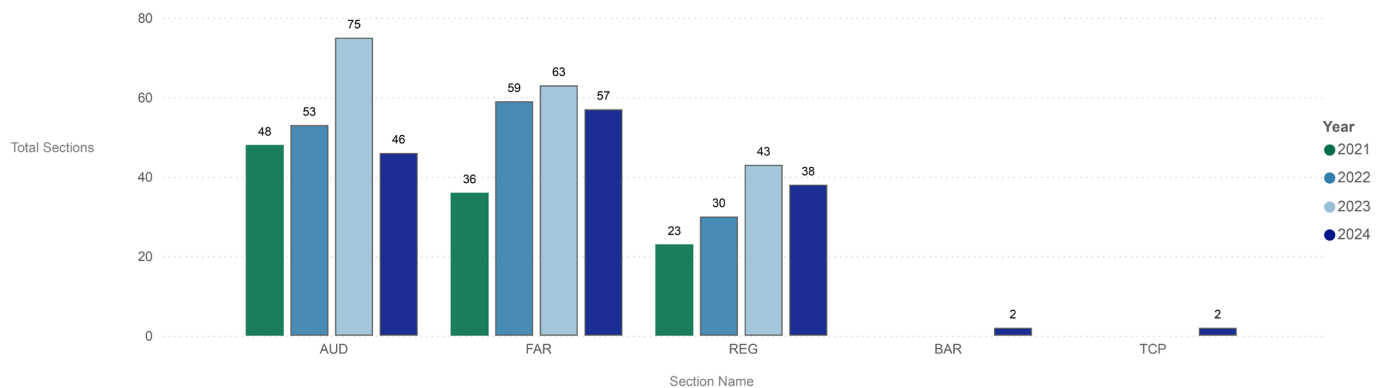
Total Candidates by Quarter

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

