

Dakota CPA Connection

Produced by the North Dakota CPA Society

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What's in the Big Beautiful Tax Bill?

By Art Werner

On July 4, 2025, President Trump signed the One Big Beautiful Bill Act into law. Passed by the Senate on July 1 (51–50 with Vice President Vance breaking the tie) and agreed to by the House on July 3, this sweeping tax and spending legislation solidifies and expands key provisions of the 2017 Tax Cuts and Jobs Act.

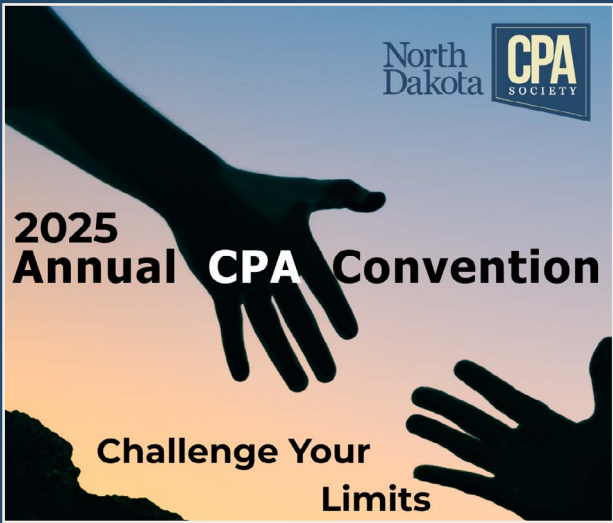

The law makes permanent or extends the TCJA individual rate cuts, expands the standard deduction and child tax credit, and introduces new tax breaks—most notably eliminating federal income tax on cash tips and overtime pay for certain earners. Small businesses also receive expanded Section 179 expensing (up to 23%) and 100% bonus depreciation, plus adjustments to treatment of research and development deductibility.

On the spending side, the bill imposes substantial cuts to Medicaid and SNAP (food stamp) funding, rescinds green energy incentives, increases funding for border enforcement and defense programs, and raises the federal debt ceiling by \$5 trillion—expected to in-

crease deficits by \$3 trillion or more over the next decade. For CPAs and tax advisors, implications are immediate:

- Client income thresholds may shift, and refund estimates could change due to increased standard deductions and credits.
- Tipped and hourly workers may need support understanding new exclusions for cash tips and overtime.
- Businesses should revisit spending and equipment purchase plans based on expanded expensing rules.
- Retirement and estate planning may change if top individual rates now remain lower permanently.

While the law is now finalized, clients are just starting to digest its breadth—and state-specific fiscal effects are just emerging. Now's the time to talk strategy and scenario planning so clients are prepared before the next tax filing season.



2025 Annual CPA Convention

Challenge Your Limits

Grand Forks & Virtual
September 21-23
ndcpas.org/conv

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PRESIDENT'S MESSAGE

RANDY HELLER, CPA

Looking back at my experience as the society president it has made me proud to be part of such a great profession. In today's rapidly evolving business and regulatory environment, the accounting profession is experiencing a period of significant change. CPAs have long been the trusted with financial integrity, but a variety of emerging challenges are reshaping how we operate, our role in organizations, and how we engage with clients. The following are only a few of the challenges ahead of us:

Technology and Automation: Friend or Foe?

As digital transformation accelerates, technology is radically changing the way we perform our work. Tasks that once took hours, such as data entry and financial reporting, can now be completed in minutes by intelligent software. While this presents a huge opportunity for firms to increase efficiency, it also raises concerns about the future of the profession. Will automation replace human accountants, or will it empower CPAs to focus on higher-value advisory services?

The key to survival in this new landscape lies in embracing technology. Historically we have accepted and used new technology. The rise of AI-powered tools will not replace the need for human judgment and insight, rather, it will free up our time to provide more strategic and value-added services.

The Talent Shortage: A Growing Concern

One of the most pressing issues we face is the growing talent shortage. The demand for qualified CPAs continues to outpace the supply, leading to increased competition for top talent. Young professionals, particularly those in Generation Z, are opting for careers in technology, finance, and consulting rather than traditional accounting roles, leaving firms scrambling to fill positions. Firms are focusing on improving their recruitment strategies and creating attractive career paths for young accountants. Offering flexible work schedules, professional development opportunities, and a clear path to leadership roles can help attract and retain the next generation of CPAs. Additionally, firms are increasingly relying on outsourced services and technology to supplement their workforce. The profession is also re-evaluating requirements needed to become a CPA, specifically many states have adopted a new 120 credit and 2 years of experience model to become a CPA. Many students find themselves needing to be in the workforce sooner and the new option will help accommodate those students.

Cybersecurity and Data Privacy

With the rise of digital transformation comes a heightened risk of cyber threats and data breaches. CPAs handle vast amounts of sensitive client information, making them prime targets for cybercriminals. Ensuring that client data is protected and secure

is no longer optional, it's a must. As a result, we are under going pressure to implement robust cybersecurity measures and stay ahead of emerging threats. Many firms are investing in cybersecurity training for their staff, as well as adopting cutting-edge technologies such as encryption and multi-factor authentication to safeguard data. Moreover, as clients become more aware of cybersecurity risks, they are demanding greater transparency and accountability from their accounting service providers.

Changing Client Expectations

The traditional role of a CPA as number-crunchers is evolving into that of a strategic advisor. Clients no longer seek tax preparation and financial statements, they want actionable insights, forecasts, and strategies to drive business growth. This shift is pushing us to develop new skills in areas like business consulting, strategic planning, and financial modeling. Clients also expect faster, more personalized services. With the rise of cloud-based accounting platforms, clients now have real-time access to their financial data and expect more dynamic interaction. CPAs who embrace this shift will be better positioned to build long-term, value-based relationships with their clients.

The Future of the CPA Profession

The accounting profession stands at a crossroads. While it faces challenges, these hurdles also present opportunities for growth and innovation. By embracing new technologies, adapting to evolving regulatory environments, developing a pipeline of talent, and responding to changing client expectations, CPAs can ensure that they remain indispensable in the years to come. As the role of the CPA continues to evolve, one thing remains clear: the profession will always require individuals who are adaptable, forward-thinking, and committed to upholding the highest standards of integrity and professionalism. For those who can navigate these challenges, the future of accounting will be filled with exciting new possibilities.



WELCOME NEW MEMBERS

Dhananjay Agrawal.....	Fremont, CA
Tyler Anderson	Fargo
Kobey Block	Fargo
Xiuya Feng	Fargo
Dustin Foster	West Fargo
Samuel Frisell	Fargo
Kaylee Lang.....	Devils Lake
Roger Loewen.....	Grafton
Gwendolyn Miller	Williston
Melody Mitchell	Sheridan, MT
Anna Nasset	Regent

Celebrating

MEMBERSHIP ANNIVERSARIES

60 year members (Joined in 1965)

Gary Hovdestad James McConnell

50 year members (Joined in 1975)

Craig Anderson James Thompson
Douglas Bakken V. Paul Unruh
Gordon Bartholomay Mark Vossler
Stewart Cariveau John West
Marcia Kemmer Curtis Wischer
Rodger Mohagen

40 year members (Joined in 1985)

Michael Astrup Evelyn Nagel
Robert Bakkum Mark Osman
Scott Bye Stella Papachek
Terri Clark Marcie Pfingsten
Robert Fleming Sandra Reiser
Debra Fletcher Michael Schmitz
Barry Hausauer Cynthia Sorenson
JoAnn Hooper Carol Spiller
Laura Huber W W Weispfenning
Ramona Johnson Paul Welk
Lori Johnson George Zeller
Gary Kaeding
James Knox

30 year members (Joined in 1995)

Kathleen Alexander Bryan Hendricks
Michael Bannach Donal Hewitt
Scott Berge Anita Hoffman
Barbara Bohan Sheldon Kauk
Brian Chandler Truman Kingsley
Cimarron Drewicke Diane Moline
Shelley Earsley Sheri Nissen
Brenda Easton Kevin Onstad
Jacqueline Gapp Roger Saylor
David Hanson LeAnn Thomas
Randall Hauck Linda Thorpe
Brian Haugen Heath Webber

20 year members (Joined in 2005)

Jacqueline Bergeron Dan Kovash
Wade Burke Michael Kregar
Melinda Erickson Brian Lardy
Krysta Erovick Christopher Lee
Kelly Geiger Kirk Lindemann
Wendy Guthmiller Grant Mortenson
Melanie Hansen Brian Opsahl
Brittany Heim Larry Robinson
Jennifer Huotari Jason Rodakowski
Jason Johnson Angie Roy
Sarah Kittleson Michael Sailer
Lorine Klassen Susan Thompson
Mark Klein David Weninger

Official Notice

2025 Annual Meeting & Election

The NDCPAS annual meeting will be Monday, September 22, 2025 at 7:30 am CT, at the Grand Forks Alerus Center. The meeting will include election of directors, officers, a Foundation trustee, plus comments from the current and new presidents. Each member has one vote at the meeting, except student, affiliate and exam candidate members and those with dues in arrears. Cumulative voting is not allowed. A person may serve as proxy for only one other member. A majority of the members entitled to vote and present (in person or by proxy) shall carry any motion unless otherwise provided in the Articles or Bylaws. To vote by proxy, complete and sign the proxy form below and send to your proxy (a member who will be attending). Feel free to specify voting choices to the proxy.

Proxy Ballot

I, _____, CPA cert. # _____, hereby appoint
_____ as my proxy to vote on any and all matters which may come to
a vote at the 2025 NDCPAS Annual Meeting.

Signature: _____ Date: _____

Voting instructions (optional):

THE NOMINEES

The following slate will be proposed. Voting members present may also nominate members.

Society President (1 to be elected)

Emily Klym

Theodore Roosevelt Medora
Foundation, Medora
Emily is a current member of the Board.
She has served on the NextGen, Public Re-
lations, YP, Ethics and Convention commit-
tees as well as leading the local chapter.

Society President-elect (1 elected)

Juan Martinez III

Widmer Roel PC, Fargo
Juan is a current member of the Board.
He has served on the YP, Convention, and
Membership committees.

Society Secretary (1 to be elected)

Tabitha Talkington

ORBA Accounting Tax Advisory, Chicago
Tabitha is a current member of the Board.
She has served on the Tax and Legislation,
CPE Advisory and Convention Committees.
She also led the Dickinson Chapter.

Society Director (3 elected)

[3 year term]

Amanda Gessner

CW Associates CPAs, Honolulu
Amanda is a current member of the
Board. She has served on the YP, NextGen
and Convention Committees.

Rayna Kordonowy

United Energy Corp, Bismarck
Rayna has served on the Business & In-
dustry, NextGen and Accounting Influencer
committees.

Katie Buchli

Buchli, Britsch & Svidal, Devils Lake
Katie has served as Chair of the Small
Firms Network, and served on the YP and
Strategic Planning Committees.

[1 year term]

Lindsey Slappy

ND State Auditors Office, Bismarck
Lindsey Slappy has served as an
Accounting Career Influencer.

NDCPAS Foundation Trustee

(1 to be elected)

Anne Stoll

Eide Bailly LLP, Fargo
Anne is currently a Trustee for the NDCPAS
Foundation. She has served on the Society
Convention Committee.



DIRECTOR'S MESSAGE

SHERRE SATTLER

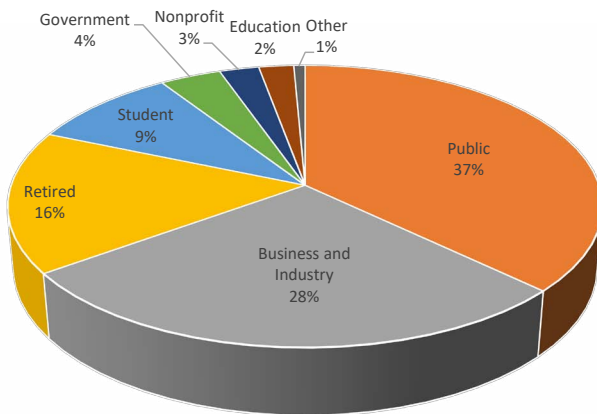
BY THE NUMBERS

Convention preparation is in full gear, committees are planning their fall meetings and the Society's new membership year begins. This past year we spent a lot of time on advocacy. We monitored the ND legislative session and participated in local and national discussions on law changes to add an additional pathway to CPA. We also welcomed a new staff person in CPE. Heidi was hired late in the planning season but she's quickly catching us up! Ryan has made lots of progress with our NextGen Committee and Accounting Influencer group. We are getting into high schools as well as developing relationships with local universities. Thank you to all of our members who have volunteered your time and resources to support the profession in North Dakota!

Here are some of our latest statistics along with a few fun facts:

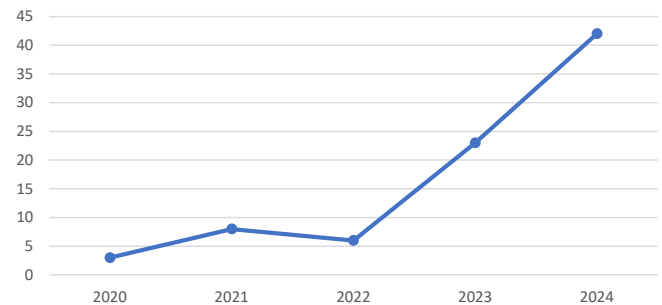
- 1691: Number of CPA Society Members
- 96: How old the CPA Society will be on November 15
- 18/94: The ages of our youngest and oldest members
- 9+: Number of committees to get involved with through the Society www.ndcpas.org/volunteer
- 154: Number of Exam passers from July 2024 - June 2025
(An increase of 66 from last year!)

ND CPA Society Members by Business Type

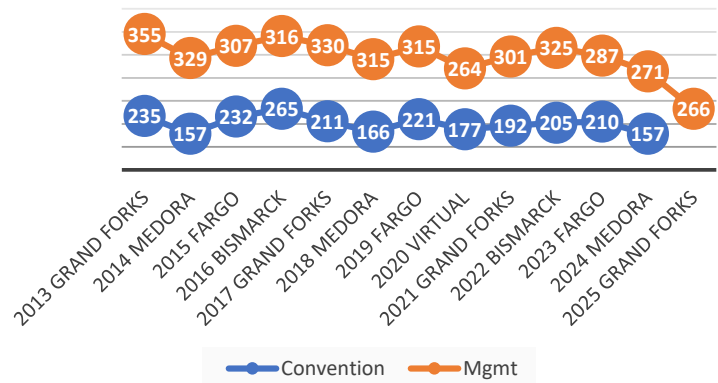


Student Visits by Calendar Year

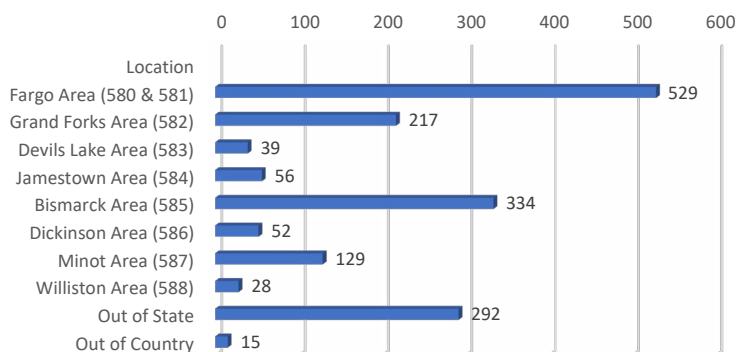
Career Fairs, DECA, FBLA, Classroom Visits



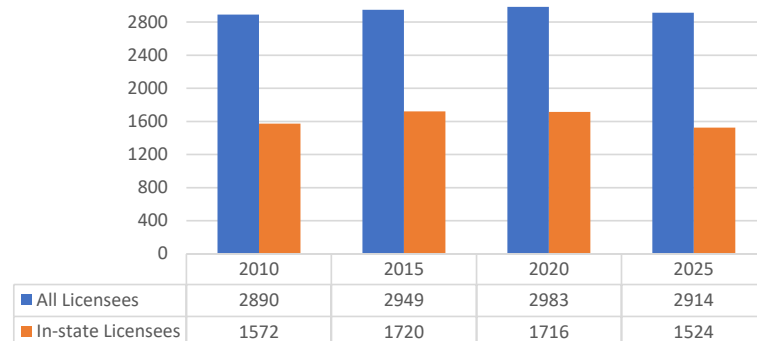
Conference Attendance



ND CPA Society Members by Location



North Dakota Licensees



MEET OUR MEMBERS



Nick Schumacher

Position: VP Internal Audit, Farm Credit Services of America, Fargo

Hometown: Thompson, ND

Alma Mater/Degree: University of North Dakota, BA Accountancy

Any current Professional and Community Activities? I am involved with the Fargo chapter of the IIA (Institute of Internal Auditors), ND CPA Society, and AICPA.

What or who inspired you to become a CPA? My wife Michelle got her CPA the summer prior to starting at PwC out of college while I decided to wait. She inspired me to work to obtain mine. We spent hours during the flood of 2009 sitting between stacked furniture while my very pregnant wife made me do my homemade flash cards. I found out that I had passed my final section of the exam the day our first daughter, Nora, was born.

What is your favorite thing about your job? Getting to see the different aspects of our organization. Being in Internal Audit, we audit business processes across the business which provides a lot of opportunity to learn outside a single job function.

What was your first job? Working on my parent's family farm. I was picking rock and weeds in elementary school. I still can't look at big rock without wanting to get rid of it.

Tell us about your family: My wife Michelle works at Stoneridge Software as their CFO (you may remember her as a past president

of the society). We have two daughters – Nora (16) and Olivia (13) who keep us busy with volleyball. You will find us on the road most weekends either at a volleyball tournament or at a campground.

Tell us about a quote that influenced you: "True humility is staying teachable, regardless of how much you already know." Which is just a motivational quote I came across, I can't remember if it was in a fortune cookie or some training I attended, but it always resonated with me.

What do you like to do in your free time: Hanging with family is a top priority. I love to hunt, fish, camp and do anything sports.

Favorite Vacation or Dream Vacation: We just took a trip to London with our family which was amazing. I can't wait to go back.

Favorite Food: Russian German strudels is my favorite meal. My Grandma Cain and my Mom have made them since I was little and it is my all-time favorite. It takes a long time to make as you make the dough and then let it sit for several hrs before rolling it out with shortening and cutting into 1-2 inch pieces. After that you boil it with cubed stew meat and potatoes. Putting eggs over the leftovers the next morning is my second favorite meal

Something most people don't know about me: Michelle and I are Godparents to 8 Godchildren including kids of siblings, cousins, and close friends.



Erin Olson

Position: Accounting Services Manager/ Lee Suess LLC/Williston ND

Hometown: Williston, ND

Alma Mater/Degree: University of North Dakota, Bachelor of Accountancy

Any current Professional and Community Activities? I serve as the Treasurer of the Northwest North Dakota Community Foundation.

What or who inspired you to become a CPA? My dad was my biggest inspiration. He always encouraged me to pursue a career that combined stability and problem-solving. He thought I should either become an architect or an accountant. I chose to pursue accounting, and ultimately become a CPA!

What is your favorite thing about your job? I enjoy the people I work with. Lee Suess has a strong, family-oriented culture that makes coming to work every day feel supportive and collaborative!

What was your first job? Waitress at Pizza Hut when I was 14.

Tell us about your family: My husband and I are born and raised in Williston, and are proud to be raising our own family here as well. Together we have 5 children ranging from 18 to 4 years old. We recently just became grandparents.

What do you like to do in your free time: When I have free time I truly enjoy spending quality time with my family. Whether it's camping, spending days at the lake, or enjoying a bike ride, what matters most to me is simply being together.

Dream Vacation: My dream vacation would be spending a week in Bora Bora with my family. Surrounded by crystal-clear water and beautiful scenery, it would be the perfect place to relax, reconnect, and make unforgettable memories together.

Favorite Food: Pizza

CONGRATULATIONS HIGH SCORE EXAM AWARDS



Tonya Berg, CPA is from Fargo, ND. She currently works for Deloitte. Tonya graduated from North Dakota State University.

Advice: Schedule exams early. Before starting, have a daily study plan with specific tasks. Leave the final 2 weeks for review. Don't be afraid to start while in college.



Cole Wentz, CPA is from Maddock, ND a small town of about 400 people. He currently works at Brady Martz & Associates in Grand Forks. Cole graduated from the

University of North Dakota.

Advice: My biggest piece of advice for someone studying for the CPA exam is to schedule your test early. It can be easy to procrastinate studying, so I think it's important to have a testing date set to hold yourself accountable.



Kelsey Bohan, CPA is from Minot, ND. She currently works for Brady Martz & Associates. Kelsey is a graduate from the University of North Dakota.

Advice: Don't be discouraged if you're not understanding the material right away once you start studying. There's a lot of content, so take it one step at a time. Doing practice questions consistently really helped me build confidence leading up to exam day.

CONGRATULATIONS Exam Passers (7/1/2024-6/30/2025)

James Acevedo	Dustin Foster	Avinash Kumar	Aman Patel	Kimberly Sidney Vaz
Payton Addink	Jack Fudge	Sachin Kumar	Nancy Deep Patel	Marie Simmons
Survi Agarwal	Vishwa Gandhi	Jack Kuppich	Niraliben Patel	Ramesh Chander Singh
Hamza Anajwalla	Shane Garber	Emily LeBlanc	Priya Patel	Luying Song
Hemalatha Arunachalam	Jake Germundson	Claire Lewis	Rashmi Patel	Pratik Soni
Ganesh Bairi	Tayler Goettle	Qianyan Li	Santosh Patel	Sriram Srinivasan
Brianna Bakke	Murugavel Govindaswamy	Yi Li	Hitesh Patil	Aaron Steckman
Ravi Balla	Holly Grandalen	Harsimran Preet Lnu	Alan Paul Jaxon	Jodi Stenberg
Nikhil Bansal	Prashant Gupta	Brendan Loether	Anne Peasland	Jacob Stich
Tonya Berg	simran gupta	Swati Madhwani	Thomas Pinkerton	Kannan Sunil
Kelsey Bohan	Jatin Guru	Jonathan Marsh	Michael Plamoottil	Nathan Talbott
Vishal Bohra	Matthew Hames	Sherin Mary Thomas	Bharat Sadananda Raikar	Div Thakkar
Jalen Braden	Wyatt Herzog	Adam Mathiak	Malti Rajput	Zeel Thakkar
Jordan Burrell	Jack Hingle	Arpita Mayekar	Rashmi Rao	Shubhankar Thane
Joshua Carlson	Tran Hoa	Kelsey McCloud	Miranda Rasmusson	Neena Tomy
Hannah Caughey	Breanna Hoffart	Brad McConn	Amit Rastogi	Fusi Urab
Kanika Chaudhary	Gauri Ganesh Iyer	Terra Miller Bowley	Matthew Reep	Anil Velayudan
Maya Chauhan	Ruchika Jain	Monica Mittal	Vidhya Ritchie	McKinley Lyonais
Samuel Cosgrove	Gana Jayaram	Arvind Modi	Douglas Rolle	Cole Wentz
Joshua Crubaugh	Rajankumar Patel	Angela Mony	Suparna Roy Choudhury	Lisa Whitcraft
Daxesh Damwala	Rudolph Jensen	Laura Muggli	Parita Ruparelia	Anthony Williams
Akhil Das	Shengmi Jin	Deep Mukherjee	Drashti Sanghavi	Austin Wolf
Dona Dawn	Samuel Johnson	Grant Munro	Arleen Kaur Sawhney	Tyler Zdziarski
Shristi Deora	Raman Deep Kaur	Bailey Nagel	Kristin Schaaf	Duan Zhang
Nikita Deshmukh	Braedon Kelly	Steve Novak	Thomas Schwartz	Jie Zhang
Fallon Duchsherer	Wesley Kemp	Urvee Padwal	addit sethi	
Shankar Ezhil Maran	Paige Kennelly	Viralgi Pagaria	Aasav Shah	
Jordan Fabian	Rahul Khatter	Harikrishnan Pankajakshan	Azharuddin Shaikh	
Samantha Fagerland	Vineet Kour	Jaya Parsuvanathan	prachi sharma	
Raj Fidelis	Brittney Kuklis	Eric Parvey	Rakiba Fatema Shemu	

2025 Annual CPA Convention

Challenge Your Limits

Grand Forks & Virtual
September 21-23
16 CPE



CONVENTION SCHEDULE

Sunday, September 21

- 3:00 - 5:00 pm | Registration
- 4:00 - 5:15 pm | New CPA Orientation
- 5:00 - 6:00 pm | Social Hour
- 6:00 - 9:00 pm | Recognition Dinner

Monday, September 22

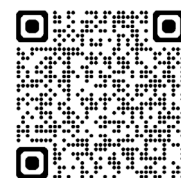
- 7:00 - 8:00 am | Registration/Breakfast
- 7:00 - 3:00 pm | Exhibits Open
- 7:30 - 8:00 am | Annual Meeting
- 8:00 - 9:05 am **(1 CPE)**
 - A. AICPA Professional Issues Update
- 9:20 - 11:00 am **(2 CPE)**
 - B. Economic Update
- 11:10 - 12:00 pm **(1 CPE)**
 - C. Avoiding Cue-lessness
- 12:00 - 1:00 pm | Lunch
- 1:00 pm | Golf at Kings Walk
(lunch ready at 12:15 at the course)
- 1:00 - 2:40 pm **(2 CPE)**
 - D1. Single Audit Quality
 - D2. The BBB and Financial Planning with Clients
 - D3. Tech Update
- 3:00 - 4:40 pm **(2 CPE)**
 - E1. Uniform Guidance & Single Audit Update
 - E2. How Will the Tax Changes Impact Trusts
 - E3. AI Confidential – Privacy and Artificial Intelligence
- 6:00 pm | Brick and Barley
(Join us at a downtown Grand Forks hotspot for Monday night football, food, drink tickets, prizes and fun!)

Tuesday, September 23

- 5:30 - 6:30 am | Optional Fun Run
- 7:00 - 8:00 am | Registration/Breakfast
- 7:00 - 3:00 pm | Exhibits Open
- 8:00 - 9:40 am **(2 Ethics CPE)**
 - F. Proactively Creating An Ethical Firm Culture
- 10:00 - 11:40 am **(2 CPE)**
 - G1. GASB Update **(YB)**
 - G2. What the Big Beautiful Bill Means for You and Your Clients: Individual Issues
 - G3. Saving Time with Electronic Forms *
 - G4. Building a Talent Management Strategy
- 11:40 - 12:40 pm | Lunch
- 12:40 - 1:55 pm **(1.5 CPE)**
 - H1. Quality Management
 - H2. What the Big Beautiful Bill Means for You and Your Clients: Business Issues
 - H3. Ripped from the Headlines: Tech Crimes *
 - H4. Driving Engagement, Loyalty, and Retention through Strengths-based Management **(YB)**
- 2:05 - 3:20 pm **(2 CPE)**
 - I1. Common Quality Issues in State and Local Government Financial Statement Audits
 - I2. Corporate Clients and the BBB: S Corp and C Corp Considerations
 - I3. Excel Tips – Today's Best Features *
 - I4. Mastering Emotional Intelligence **(YB)**
- 3:40 - 4:30 pm **(1 CPE)**
 - J. The Power of Embracing Our Limitations

* Available In Person Only
(YB) Yellow Book Credit

For more details, pricing or to register, please visit: www.ndcpas.org/conv



ND TAX PRACTITIONER'S INSTITUTE

Wednesday, November 19 - Thursday, November 20 | Live Webinar & Fargo

8:00 AM - 4:45 PM | 17 CPE hours

\$375 Two Day In-Person | \$375 Two Day Webinar

\$250 One Day In-Person | \$225 One Day Webinar

Registration deadline is November 1, add \$50 after that date for a late fee.

Thursday, November 20 | Live Webinar & Fargo

8:00 AM - 4:45 PM | 17 CPE hours

\$375 Two Day In-Person | \$375 Two Day Webinar

\$250 One Day In-Person | \$225 One Day Webinar

Registration deadline is November 1, add \$50 after that date for a late fee.

Register by October 25, 50 receive the Federal Tax Workbook in the mail (one workbook included with registration).

To Register for the Institute:

Go to <https://und.edu/conferences/nd-tax-institute> or call 701.777.4894.

BUSINESS & INDUSTRY MINISERIES

8 CPE | VIRTUAL | NOVEMBER 13



Registration Coming Soon!

UPCOMING WEBINARS

September

- 8 The Best Individual Income Tax Update Course by Surgent (BITU) (8 hours)
- 9 Interviewing, Onboarding and Training 101 (1 hour)
- 10 The Big Beautiful Bill: Tax Reform 2025 and What's Ahead (4 hours)
- 10 Surgent's The One Big Beautiful Bill Act (OBBBA): What You Need To Know (OBB4) (4 hours)
- 12 Mastering Partnership Basis: Inside and Outside Basis (2 hours)
- 17 Surgent's Guide to the AICPA Quality Management Standards (AQM2) (2 hours)
- 20 Deep Dive into Quality Management (2 hours)
- 24 ChatGPT and IRS Taxation Law Research (2 hours)
- 25 Understanding the Generation Skipping Transfer Tax (25 hours)

To view all upcoming courses go to: www.ndcpas.org/cpe



K2's Technology Conference

December 10 & 11
Virtual Only

Wednesday, December 10

8:00 AM - 9:40 AM	K2's Tech Update	
10:00 AM - 11:40 AM	K2's CPA Firm Update	K2's Top Ten Productivity Booster Apps In Microsoft 365
12:40 PM - 2:20 PM	K2's Expense Reporting Automation	K2's Collaboration Tools And Best Practices
2:40 PM - 4:20 PM	K2's Excel Tips – Today's Best Features	

Thursday, December 11

8:00 AM - 9:40 AM	K2's Data Security And Privacy Issues And Solutions	
10:00 AM - 11:40 AM	K2's Client Accounting Services For CPA Firms: Strategies For Growth And Success	K2's CRM – The Ultimate Business Automation Tool
12:40 PM - 1:30 PM	K2's AI – Better Prompts, Better ResultsK2's Next Level Home Networking	
1:40 PM - 2:30 PM	K2's After QuickBooks, What's Next?	K2's AI – Security And Privacy Issues
2:40 PM - 4:20 PM	K2's Ripped From The Headlines: Lesson From Interesting Tech Crimes	

ABOUT THIS CONFERENCE

CPE Credit: Up to 16 hours in various fields of Study

Course Developer: K2 Enterprises

Prerequisites: Fundamental knowledge of hardware, software, and technology trends

Program Level: Update

Who Should Attend: Busy accounting and financial professionals who want to improve their personal and organizational productivity

INSTRUCTORS:

FEES: Add \$50 if registering after December 2, 2025
\$475 Society Member
\$525 Nonmember
\$375 One-Day Society Member
\$425 One-Day Nonmember

CANCELLATION & REFUNDS:

Full refund if cancellation is received by December 1. No refunds after December 8. An admin fee of \$50 if canceling less than 10 working days prior to event.

For more details or to register
www.ndcpas.org/techconf



Member
Benefit
Provider

“CPACharge has made it easy and inexpensive to accept payments via credit card. I’m getting paid faster, and clients are able to pay their bills with no hassles.

– Cantor Forensic Accounting, PLLC

Trusted by accounting industry professionals nationwide, CPACharge is a simple, web-based solution that allows you to securely accept client credit and eCheck payments from anywhere.



22% increase in cash flow with online payments



65% of consumers prefer to pay electronically



62% of bills sent online are paid in 24 hours



PAYMENT
RECEIVED

YOUR FIRM
LOGO HERE

Client Invoice
#0123-A

Your Client

**** * 9995 ***

TOTAL: \$3,000.00

VISA



POWERED BY
CPACHARGE

eCheck

DISCOVER

PAY CPA

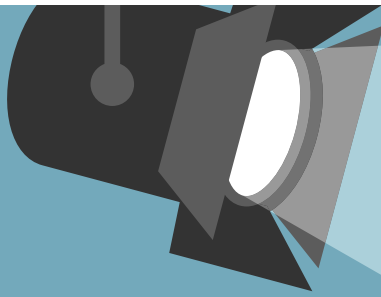
Get started with CPACharge today

● cpacharge.com/ndcpas

866-327-0321

CPACharge is a registered ISO of Synovus Bank, Columbus, GA., Fifth Third Bank, N.A., Cincinnati, OH, and Wells Fargo Bank, N.A., Canadian Branch, Toronto, ON, Canada.

AffiniPay customers experienced 22% increase on average in revenue per firm using online billing solutions



STEVE BRITSCH NATIONAL VOLUNTEER SPOTLIGHT

Tell us about the national position you hold and what it entails.

I am currently a member of NASBA's Legislative Support Committee. The committee's charge is to develop legislative support strategies to assist the Director of Legislative and Governmental Affairs in supporting the Boards of Accountancy on legislative matters. Our main focus has been on two issues. First, there is a movement in some parts of the country to eliminate all state boards, including state boards of accountancy. In some cases, this also includes the removal of all regulations in our industry. The second issue we are focusing on is the changing requirements to become a CPA. Currently, states are all over the board when it comes to education and experience requirements. Our task is to assist state boards of accountancy in navigating this new environment while hoping to maintain mobility.

Tell us about your career path and what led you to this NASBA Legislative Support Committee:

My path started with my involvement in the ND Society of CPAs which lead to me being President in 2017-18. In July of 2024, I was appointed by the Governor to the North Dakota State Board of Accountancy. It was while registering my profile for NASBA, that one of its new requirements was to select 3 committees you would be willing to serve on. I have always had an interest in the legislative process, so I picked that as one of my three options and was chosen to serve on this committee.

How has your involvement with the CPA Society benefited you? Where to begin... Being from a small rural firm in Devils Lake, the

involvement with the ND CPA Society opened avenues of networking and knowledge that would have otherwise remained closed. The "big" firms of the State are more than willing to assist small firms and our clients when issues come up that are outside our comfort zone. The assistance I've received has come from trusted friends at these firms. The key term is "friends". That more than anything has been a benefit of the Society.

Talk about your involvement at the National level?

When you are the President of a State Society you become a voting member of the AICPA Governing Council. This involves a number of Governing Council meetings which honestly were a time of learning issues the profession faces via a firehose. Now on the NASBA Legislative committee it's a whole new batch of current issues and more learning.

What has been the biggest benefit of being involved with NASBA?

Being a part of NASBA has opened additional doors of networking and understanding the profession and all the various issues the profession deals with behind the scenes that most CPAs don't know even exist (or at least I didn't).

GET INVOLVED AT THE NATIONAL LEVEL

You can find more information at <https://connect.aicpa-cima.com/volunteeroportunities> or contact AICPAVolunteerServices@aicpa-cima.com for questions.



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ETHICS CORNER

THE CASE OF WHETHER OR NOT ALDEN EATON IS REALLY ALL DONE.

Alden Eaton is an audit partner at Greator, Seaton & Eaton (GS&E). His firm issued an audit report on a 2024 financial statement of Rolla Rink, Inc. (the Rink) and rendered an unmodified opinion thereon dated June 6, 2025. The Rink was purchased by a consolidator who owns rinks around the Midwest.

The new owners admitted a new shareholder to their company on July 15, 2025, namely Stan Seaton, a partner in GS&E; GS&E is no longer independent vis-à-vis Rolla Rink, Inc. The new owners are preparing a private placement document to access more capital and want GS&E to consent to including the audited financial statements of Rolla Rink, Inc. in that document.

Q. Now that GS&E is no longer independent can it consent to including the financial statements in that document.

A. They can, if the procedures they execute do not require updating the date of the report or dual dating the previous report.

(See 1.226.010.01) Procedures that might be done are described at 1.226.010.02.



Charles Selcer, CPA, has over 30 years of audit and business consulting experience. His areas of specialization include audits of distribution companies, SEC registrants, not-for-profit organizations & charities, including organizations subject to Circular A-133.



CLASSIFIEDS

North Dakota Practices for Sale: Fargo EA Practice - Gross Revenue \$426K;**ND1036** Dickinson CPA Practice - Gross Revenue \$446K;**ND5917**. For more information call 800-397-0249 or view listing details and register for free email updates at www.APS.net.

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INTERNSHIP BOARD

The North Dakota CPA Society now features an Internship Opportunities Board on our website, including links to accounting internships across the state of North Dakota. Follow the link below to check it out:

<https://www.ndcpas.org/internships>

If your company has an internship opportunity that you would like to have included on the board, please reach out to membership@ndcpas.org or call at 701-775-7111.

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UPDATES FROM THE STATE TAX COMMISSIONER

Brian Kroshus THE HISTORY OF TAXATION IN NORTH DAKOTA



or multifaceted, ultimately served as the rationale for its being.

For the North Dakota Office of State Tax Commissioner that was certainly the case and conceptually, the same justification used to create the office back in the late 1800s still holds true today.

Although our office is certainly more advanced and refined now than one hundred sixty years ago when it came to be, even before North Dakota gained statehood in 1889, the primary purpose remains largely unchanged. Acting as a revenue collection agency for the state, funds collected support state government and services provided to the public.

But, prior to the official birth of the North Dakota Office of State Tax Commissioner, tax collections were made by a variety of agencies and offices in what was then known as the Dakota Territory. The territory, established in 1861, was comprised of what are now the states of North Dakota, South Dakota, Montana, Wyoming and a small part of Nebraska.

In the early years, tax collection duties tended to change fairly often. In 1867, county commissioners were responsible for overseeing the collection of taxes and turning them over to the territorial treasurer.

And, perhaps due to the hazards of the job in an era of what was still a largely untamed environment, the county sheriff did the actual collecting.

In 1868, when the Dakota Territory footprint changed to what today is North and South Dakota, the county treasurer became known as the “collector of taxes.” That structure existed until the early 1900s.

In 1911, a tax commission for North Dakota was established, consisting of three non-partisan members appointed by the governor to staggered, six-year terms. The format was relatively short-lived however and in

1919, the commission was replaced by a newly authorized tax commissioner, a single versus three-member governance model, appointed by the governor to a six-year term with the advice and consent of the Senate.

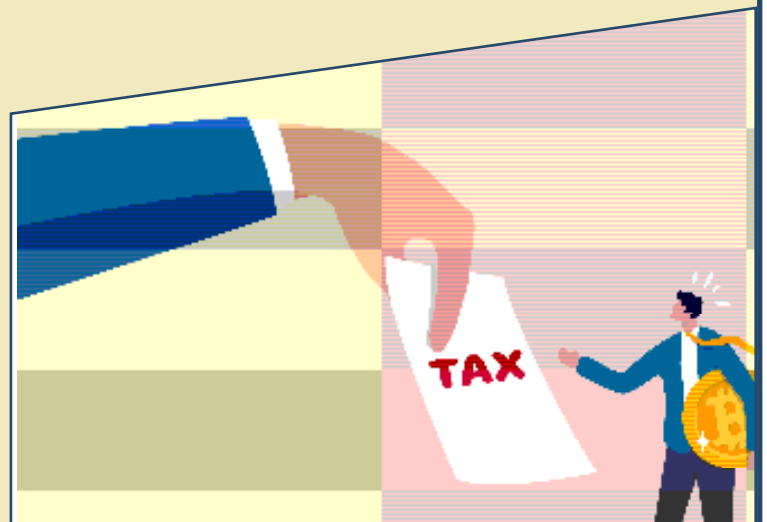
That particular framework existed until 1940 when it once again changed, this time from an appointed to an elected position following an amendment to the state constitution. The amendment included a “no party” political affiliation and shortened the term length from a six-year to four-year period.

In 1987 the office underwent its most recent change, removing it from the no-party ballot and placing it on the party-affiliated ballot.

Ballot designation aside, the position and office continue to exist to serve the North Dakota population in its entirety. The purpose of any public office, at any level, is not to serve only some, but to represent all in an equal and fair manner.

Today, I have the privilege to serve as the state’s twenty-fifth tax commissioner and uniquely, as the only elected tax commissioner in the country. Although our office has undergone many changes over the years, we remain committed to the same principles envisioned by the state’s early pioneers.

From humble beginnings to the present, our office continues to fulfill the same mission as it did before the turn of the twentieth century, albeit without the presence of a badge or sidearm, of course.



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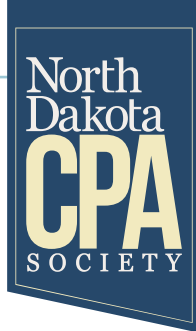
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