

# Dakota CPA Connection

Produced by the North Dakota CPA Society

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TAX SEASON

## 2025 AICPA NATIONAL TAX CONFERENCE

*Tom Fauchald Chair of NDCPA Tax Committee*


It was my pleasure to virtually attend the 2025 AICPA National Tax Conference. Our keynote speaker was Professor Emeritus of the Yale law School Michael Graetz. Professor Graetz's presentation was entitled "The power to Destroy How the Antitax Movement Hijacked America". The presentation was based on a book that Professor published in 2024. The professor's presentation laid out the thesis that America is in a situation where it is very difficult to raise taxes and is instead in a position where there is always pressure to cut taxes. The professor gave the history of how this attitude on taxes evolved in modern America (although if memory serves me taxation was a major cause of our Revolution in 1776). The Professor feels that the pressure to not raise taxes is leading to huge increases in the Federal deficit. The professor did not discuss the other end of the equation that the government is unwilling to make budget cuts, so that borrowing is the only way to generate money to pay the government's bills. In evidence that Americans are under taxed the Professor pointed out then when compared with the other richest counties in the world the USA ranks 30th out of 36 counties in the percentage of GDP devoted to all taxes (approximately 25% of GDP).

In addition to our keynote the Conference had a second general session entitled "Insider Insights: A Conversation with Former IRS Commissioners and the National Taxpayer Advocate Update". There were three ex Commissioners on the panel who were asked questions by the AICPA Vice President of Tax Policy. To be honest there really wasn't much discussion of current IRS issues because none of the

ex-commissioners are connected directly to the IRS anymore, but it was interesting to hear about how things were when they were Commissioner. The Tax Advocate, who is appointed by Congress, was guarded on what she said on what is currently happening at the agency, other than her department had a major reduction in force and that the work is overwhelming.


One of my favorite sessions each year is one entitled "Dealing with the IRS in the Current Era". The two presenters are heavy duty litigators who deal with contentious audits and appeals to the IRS Appellate Division and Tax Court cases. These two presenters give what I feel is an accurate picture of what is happening with the service. Their feeling is that the IRS has been hit hard and the performance with audits has declined and that dealing with any account issues is a huge mess. By account issues they mean things like collections, refunds or anything to where a taxpayer's information must be dealt with and changed. They felt their clients are not getting the responses that they need and deserve. Why? The presenters pointed out that the IRS has had seven Commissioners in the last year with the

*Continued on page 5*



### 2025 Tax Season Last Minute Tax Update

**Roger McEowen**



January 14, 2026 | Virtual | 2 CPE

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# PRESIDENT'S MESSAGE

EMILY KLYM, CPA

The most wonderful time of the year has ended, and we are starting anew with a new year. There is something both refreshing and scary about the calendar flipping to a new year. It's a fresh start and an opportunity to tackle new goals yet can be intimidating when various metrics and revenue reset to zero. We at least regain focus without all the distractions of the "extras" that come with the holidays – baking, programs, shopping, and all the lovely year-end tasks that come with our profession. It's a wonder why sometimes the Elf on the Shelf forgot to move – I lost count but think it was maybe six, seven times (go ahead, insert eye roll!).

For those in public accounting, it's the start of another filing season which always seems to have a "something" tied to each year that presents a little extra stress. The government shut-down stalled typical preparation at the IRS for the 2025 tax year filing season, and there will be initial dealings of some of the provisions of the One Big Beautiful Bill that took effect in 2025. Despite the hurdles, our tax CPA friends have always climbed the steepest mountains to make it through all their deadlines despite what that "something" has been. We are trusted advisors for a reason – we exhibit grit and find a way to get things done.

Sherre and I had a wonderful time traveling the state and visiting with our valued members in November. Though it was very sad our schedule didn't allow for the tradition of stopping in Stanley for a whirlwind, we substituted rolled ice cream in Grand Forks! Thank you for those who made it out, and here are the highlights of our talking points if you missed it:

- The interplay between state societies and the AICPA to advocate for and strengthen our profession.
- Advocacy in action – legislative wins in getting 529 plan expansion so funds can be used to take the CPA exam and positive progress in getting accounting recognized as part of STEM.
- The additional CPA licensure pathway of the bachelor's degree plus two years of experience and the resulting ramifications for mobility/timing of changing state laws for it to take effect.
- The rise of deregulation efforts of state licensing boards across the nation in red states and the resulting call to action/importance of staying vigilant.
- Positive momentum in filling the accounting pipeline and the next step of work towards developing the workforce for needed skills that are no longer taught through "doing" with AI/technology doing more entry-level tasks.

I noted during the tour that if there was one thing I hope people took away it was the seriousness of deregulation and understanding that it isn't going away anytime soon. Once one state falls, it could turn into a domino effect, so this really is a national issue that we need to keep a pulse on even though there isn't a legislative session in 2026 in ND. The gist of deregulation is that some of the groups behind this movement see regulation in general as bad and a barrier to being pro-business. There have been various degrees of severity of bills introduced from restructuring boards to fully eliminating the board and CPE requirements like in Florida – was extremely close to passing but failed. Ultimately at stake is the protection of the public and the backbone of our economy when we think about being able to trust audited financial statements because they are prepared by knowledgeable CPAs who are meeting a set bar of requirements to demonstrate their knowledge. The call to action on this point is to reach out to Sherre with any key person contacts you may have of individuals who know legislators (including yourself), or key stakeholders of our profession (i.e. banks) who might be willing to testify about why any moves toward weakening or eliminating our ND State Board of Accountancy would be bad for the integrity/foundation of our profession. Watch newsletters and your email for any applicable national developments on this topic, with more to come specifically for ND during the 2027 legislative session.

Even though there are so many excuses not to, I do hope you find room on your 2026 to-do list to spend time with our future generation of CPAs. It could be visiting the high school of a family member or your alma mater college/university where you already have connections. I was so excited to be approached by a local high school senior asking to job shadow me as she was considering an accounting career – those 1:1 situations are great as well if you are more comfortable with that versus speaking in front of larger groups. We could have every excuse under the sun to not make the time, as our time is so precious and there is never enough. However, we owe it to the future of our great profession to help tell our stories and how limitless the opportunities are.

Cheers to the new year, a successful tax season, and crushing goals! Don't be a stranger – we'd love to hear your questions, concerns, and successes ([emilyk@medora.com](mailto:emilyk@medora.com) and [ssattler@ndcpas.org](mailto:ssattler@ndcpas.org)).



# Congratulations to 2025's Prairie Business 40 Under 40 honorees!



## KateLynn Albers

KateLynn Albers, CPA, CMA, is an accomplished and inspiring leader who is making a remarkable impact across North Dakota's accounting, education, and civic communities. At just 32 years old, she has already distinguished herself through exceptional professional achievement, meaningful mentorship, and dedicated service.



## Emily Klym

Emily Klym has served as Chief Financial Officer of the Theodore Roosevelt Medora Foundation for nearly four years, following more than three years with the organization as controller. Throughout her tenure, she has become an indispensable leader within one of North Dakota's most complex and beloved organizations.



## WELCOME NEW MEMBERS

Maya Adair .....Thompson  
Lauren Anderlie ..... Andover  
Cassidy Bagnell ..... Missoula  
Zaya Batmunkh.....Moorhead  
Lily Bertsch ..... Fargo  
Jayden Bittner..... Lisbon  
Kendal Blair ..... Mandan  
Kylar Blotske ..... Grand Forks  
Samuel Boser..... Fargo  
Griffin Bourassa .....New Brighton  
Hannah Burtman ..... Crosby  
Roberta Cozzens ..... Sidney  
Eric Fettig..... Bismarck  
Weston Funk..... Pelican Rapids  
Julie Goeres ..... Elgin  
Angela Guptill ..... Bismarck

Irene Halbritter ..... Grand Forks  
Jackson Handel ..... Jamestown  
Hailey Haugen ..... Fargo  
Easton Heinert..... Bismarck  
Joseph Heiser ..... Bismarck  
Karoline Hiatt..... Washburn  
Noah Honek..... Bismarck  
Evan Hummel ..... Bismarck  
Christian Johnson .....Dilworth  
Charlotte Jones ..... Bismarck  
Vanessa Keene..... Grand Forks  
Ronald Kerr ..... Bensalem  
Mason Kinsella ..... Fargo  
Aleks Koppel ..... Mayville  
Jace Kovash..... Dickinson  
Philip Maschue ..... Bismarck

Finnegan McMerty ..... Bismarck  
Makenzie Mills..... Bismarck  
Ava Mueller .....Belgrade  
Jaden Oestern..... Fargo  
Lilly Petty ..... Watertown  
John Richter ..... Menoken  
Ian Sande ..... Bismarck  
James Schmidt..... Fargo  
James Seekins..... Glasgow  
Jessica Thomas ..... Bismarck  
Mackenzie Thorpe ..... Fargo  
Julisa Torres ..... Bronx  
Kevin Votava ..... Richmond  
Lauren Weigel..... Chaska  
Margaret Welter ..... Albertville  
Stacy Woodward .....Williston



## MILLER EARNS NASBA DISTINGUISHED SERVICE AWARD

The NASBA Distinguished Service Award was presented to Faye D. Miller, CPA, of Bismarck, North Dakota, recognizing her dedication to advancing the mission of NASBA. Miller is a former director-at-large and Central regional director of NASBA, and a former chair of NASBA's Audit and Communications committees. A past president of both the North Dakota State Board of Accountancy and North Dakota CPA Society, Miller currently serves as chief auditor for Basin Electric Power Cooperative and chair of the CPA Examination Review Board.

*Pictured Past President, Faye Miller and North Dakota Board of Accountancy Executive Director, Mandy Harlow*





## DIRECTOR'S MESSAGE

SHERRE SATTLER

Happy New Year! I'm not big on New Year's resolutions but starting a new year IS the perfect time to reflect on the past and plan for the future.

### Reflecting on the Past:

Looking back on the year includes a great deal of gratitude. Thank you all for supporting the Society through your dues, participation in our events and volunteer activity. I'd also like to thank everyone who gave to the CPA Society Foundation. Whether you helped us compete against the MT Society in the Gridiron challenge, purchased raffle tickets at our events, made a contribution with your dues or provided funds for one of our endowments, THANK YOU for paying it forward to the next generation of CPAs! On a sad note, in October, the profession lost a legend. Boz Bostrom was a frequent ethics instructor for our Society. He was a Past Chair of the MN Society of CPAs and a current member of AICPA Council. Most importantly, he was an accounting professor and a huge advocate for the profession. He was an excellent example of how much one person can impact the profession. Boz passed away on Oct 9 while waiting for a liver transplant.

### Planning for the Future:

In November and December, the Society held several Future Forum: Rise 2040 sessions. These sessions were part

of AICPA's Finance and Accounting 2040: Rise to the Future Together global initiative. The sessions asked participants to consider hard and soft trends to create a shared vision of where the profession maybe be heading. The feedback among the various groups was interesting and different in some cases, however, there was consensus that the future of the profession will still be based on CPA integrity and independence. There was also consensus that AI will bring more opportunities for CPAs to be trusted business advisors. While the exact future is unknown, I'm certain the talent, grit and heart of CPAs will always be in high demand. Special thanks to our new Board member and AICPA Leadership Academy graduate, Rayna Kordonowy, for facilitating these sessions!

Our Society has some big goals for this year. We will be updating our strategic plan in May and as always, our focus is on supporting you. Watch for some tweaks to the CPA Convention as well as some new programs we plan to launch in 2026. We will continue our outreach with universities and high schools to encourage students to explore a career in accounting. Finally, our advocacy efforts on both a local and national level take center stage as we prepare for the 2027 legislative session.

Good luck with your new year's goals and please reach out if we can be of assistance.



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current Commissioner being the Secretary of the Treasury. With the retirements and reductions of force the IRS is down 25,000 positions, 25% of Agents (3,000), 27% of Tax Examiners (4,180) and 5,931 contact representatives, the front line of answering questions from taxpayers and practitioners. Most importantly, the most senior people in the service retired early leaving a huge knowledge gap. Look for a tough filing season.

The part of the National Tax Conference that dealt with tax law and tax practice had three reoccurring themes: permanence, phaseouts and planning. By permanence I mean OBBBA brought many of the most important tax issues into permanent status. Individual tax rates, the standard deduction, Bonus Depreciation, the Research and Development Deduction, the estate tax exemption, and the 199A deduction are all now permanent. But OBBBA also introduced problems with phase outs and disallowances. One classic example is that filing married filing separate will cause people to lose the overtime pay deduction, the tip deduction and the new senior deduction.

When it came to the new temporary deductions under OBBBA there wasn't much guidance since the IRS announcement on the tip deduction and the overtime deduction took place after the Conference was over. There were some excellent comments in the Individual update about what to watch for when dealing with the new deductions. With the tip deduction make sure that the tips were reported in income, typically the tips that reported by an employer will be the tips that were made utilizing a credit card. For the overtime deduction one huge issue will be is the person covered by the Federal Labor Standards Act (FLSA). For example, farm works are not covered FLSA, but many states require that farm workers be paid overtime, they are not entitled to the overtime deduction. Another thing to watch is to remember that over time as defined in the Code is not the same that same that people will have on their pay stubs.

In the Business and individual updates there were some excellent suggestions for tax planning with the changes OBBBA is making. Section 1202 stock has become very attractive with a greatly expanded exclusion (100% of gain if held for five years) and more relaxed qualifications. It does take a great deal of planning but for the right business and the right investor section 1202 is a wonderful opportunity. Opportunity zone investing has become more attractive and obtaining the designation has become easier under OBBBA. The sale of farmland under new section 1062 provides for a four-year installment sale even if the money was received in one year. Section 139L, new under OBBBA offers a 25% exclusion of interest income to qualifying financial institutions on agricultural loans. In future years there will be more action with Trump

accounts since employers can contribute up to \$2,500 to an employee's dependent Trump account. Look for a lot of opportunities with k-12 expenses and 529 plans. OBBBA greatly expanded the eligibility of using 529 funds for k-12 expenses. There will also be opportunities for credits to k-12 scholarship organizations. And finally with the withdrawal of IRS proposals on the auditing of partnership basis, investing in partnerships and publicly traded Master Limited Partnerships just got more attractive.

Over the last couple of years, I have attended IRS stakeholder meetings and reported back to the Society's Tax Committee. The IRS decided to suspend liaison virtual meetings in May of 2025 and contact with our liaison Alan Gregerson ended. I am happy to report that Stakeholder meetings are starting up again. Alan retired and there has been a shifting of the stakeholder personnel (48% of the liaisons retired or took a buyout). At this point North and South Dakota are being handled by two people David Higgins, David.Higgins@irs.org 206-946-3318 out of Seattle and Mercean Lam out of Oklahoma (I don't have a phone number yet) Mercean.lam@irs.gov. At some point we will have one representative but for a while things will be up in the air. If you contact either person please feel free to use my name and that I said that it was okay to contact them. Keep in mind that their workload is huge. David has the Pacific northwest and Mercean has Minnesota, Missouri, Oklahoma, Wisconsin and Kansas. If you have any questions about the conference or the IRS Shareholder liaison, please be sure to contact me.

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# MEET OUR NEW DIRECTORS

## RAYNA KORDONOWY



**Hometown:** Sidney, MT

**Alma Mater / Degree:** University of Mary / Bachelor of Science in Accountancy, and Financial Services and Banking, with a minor in Business Administration. University of Oklahoma / Master of Accountancy

**Current Job:** Financial Controller / United Energy Corporation / Bismarck, ND

**Employment History / Background:** I began my career with Widmer Roel and split my time between audit and tax; from there I went to United Energy Corporation where I have spent the last 12 years. United Energy Corporation is a very diverse energy company, and each day looks different. We all get to experience a wide variety of complex accounting and financial reporting topics which make each day exciting.

**Any current Professional/ Community Activities:** Currently, I sit on the Board of Directors for both the ND CPA Society as well as Dakota Stage, a local theater in town. I frequently volunteer in any capacity that I am able to with both organizations and also in any other way that I can in the profession.

**What was your first job?** Worked in sales, as well as helped with the bookkeeping for a local clothing boutique.

**What inspired you to become a CPA?** Having a general love of numbers is what led me down the accounting path. I always knew I wasn't complete until I had CPA behind my name, but I'd gotten lost in the work shuffle and pushed it aside. The support system around me really encouraged me to take the CPA exam!

**What I like about the Society:** I truly love the network of people you build with the Society and the level of support the Society provides in advocating for the profession and supporting the profession.

**What would surprise people about me:** This was a difficult question for me, so I had to ask a few people close to me their thoughts and get feedback. The consensus was that my depth of knowledge is usually very surprising, because while people expect me to have knowledge, I usually have some obscure knowledge that is very detailed.

My thoughts on something that would surprise everyone, I really enjoy playing the piano. It is probably one of the most relaxing things for me when I am in a state of overwhelm. It grounds me and I can get back to the basics.

**What do you like to do in your free time?** In my free time I enjoy spending time with friends, being outdoors, spending time in the gym, or reading a good book.

## LINDSEY SLAPPY



**Hometown:** Mandan, ND

**Alma Mater / Degree:** Masters in Accountancy from Southern Utah University & Bachelors in Accounting from University of Mary

**Current Job** Director of Quality Assurance for the North Dakota State Auditor's Office in Bismarck, ND.

**Employment History / Background:** I started my career working for the North Dakota State Auditor's office right out of college. I started out as a staff auditor and have held various roles as part of the engagement team and have landed in the Quality Assurance Division. I have spent the last 6 years focusing on auditing and accounting standards. I oversee a team that ensures standards are met on the various engagements completed by our office. My team is also responsible for a financial reporting and review process for governments with less than \$2M in revenue.

**Any current Professional/ Community Activities:** I help our office recruit and educate students about accounting and auditing. We spend time in the classroom explaining what our office does and trying to encourage HS and college students to consider the field of accounting due to the diverse opportunities.

**What was your first job?** I worked for my parents at their Dollar Store.

**What inspired you to become a CPA?** As I started to progress in my career, I was really looking to gain the credibility of having the credential behind my name. I also felt like the additional education and credential would be beneficial towards being able to do some teaching at the college level.

**What I like about the Society:** I appreciate the advocacy work the society does. The society has been working hard to help recruit the new generation of CPAs.

**What would surprise people about me:** I am a true crime junkie. I am also a very competitive person.

**Tell us about your family:** I am married and have 4 kids (13,10, 5, and 2) that keep us very busy. We also have a French Bulldog named Gracie.

**What do you like to do in your free time?**

I am definitely in my sports mom era. I spend a lot of time traveling and in gyms watching my kids play sports. I wouldn't trade that for anything. I am a big sports fan. We watch a lot of college and professional football and basketball. We try to go to at least one live sports event each year. Otherwise, you will catch me binge watching docuseries on Netflix.



# CPE OPPORTUNITIES

## 2025 Tax Season Last Minute Tax Update

Roger McEowen

January 14, 2026 | Virtual | 2 CPE



## Business & Industry Miniseries

Thursday, February 12 | Virtual | 8 CPE

For More Details or to Register: [ndcpas.org/miniseries](http://ndcpas.org/miniseries)

### Upcoming CPE:

Jan 5: Fundamentals of the 1040 for Junior Staff (8 CPE)

Jan 8: From Numbers to Narrative: Effectively Presenting Your Budget and Reporting (2 CPE)

Jan 12: Walter Haig's SSARS Prep, Comp and Review Update (8 CPE)

Jan 15: Surgent's Government and Nonprofit Frauds and Controls to Stop Them (FCS4) (4 CPE)

Jan 22: A New Productivity for the New World. Goal Achievement for the 21st Century, A Whole Brain Approach (1 CPE)

Jan 26: Devious Ethics: Avoiding Snakes in Suits (2 CPE)

Jan 28: Mental Illness & Depression: Understanding & Supporting Employees Under the ADA (1 CPE)

Visit [www.ndcpas.org/cpe](http://www.ndcpas.org/cpe) for more CPE!

Ticket No: CPE Credits



## SAVE THE DATES

### ADMISSION

#### MANAGEMENT CONFERENCE

Date: June 8-9, 2026

Location: Fargo | Virtual

#### ANNUAL CPA CONVENTION

Date: August 23-25, 2026

Location: Bismarck | Virtual

#### FARM TAX CONFERENCE

Date: September 21-22, 2026

Location: Grand Forks | Virtual



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**Before you invest, consider whether your or the beneficiary's home state offers any state tax or other state benefits such as financial aid, scholarship funds, and protection from creditors that are only available for investments in that state's qualified tuition program.**

The College SAVE Plan is a 529 plan established by the State of North Dakota. Bank of North Dakota (Bank) acts as trustee of College SAVE Trust, a North Dakota Trust, and is responsible for administering College SAVE Trust and College SAVE. Ascensus Broker Dealer Services, LLC ("ABD"), the Plan Manager, and its affiliates, have overall responsibility for the day-to-day operations of the Plan, including recordkeeping and marketing. The Vanguard Group, Inc. (Vanguard) provides underlying investments for the Plan. The College SAVE's Portfolios, although they invest in mutual funds, are not mutual funds. Units of the Portfolios are municipal securities and the value of units will vary with market conditions.

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## ETHICS CORNER

### The Case of Forhm Over Substance

Klora Forhm retired as an audit partner at Forhm & Kontent in 2024. In June of 2025, she renewed her North Dakota license having inactive status as she no longer performs any compensated accounting, auditing, management or financial advisory, consulting, bookkeeping or tax services. She has been using "CPA, inactive" in her business communications.

The extended deadline for Form 1040 passed on October 15, 2025 and Klora did not file her Form 1040. This was not true to Forhm.

Q. Is she guilty of an ethics violation?

A. Yes. At 3.400.030, it notes that members must timely file tax returns. An inactive CPA still has Part 3 of the Code of Professional Conduct to adhere to.



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.



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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** THOUGHTS FROM STATE TAX COMMISSIONER



Taxation in one form or another, has been a fundamental collection mechanism used to support societal structures, including government, for over 5,000 years, dating back to ancient Egypt. In simple terms, tax serves as a revenue

generation tool with proceeds used to support essential services including but not limited to education, defense, infrastructure, and first responders.

North Dakota's overall approach to taxation by most standards is straightforward and not overly complicated. That's not to say there aren't complexities, particularly ones associated with niche tax types and special sales tax exemptions. But in general, feedback from citizens and businesses alike indicate navigating the state's tax environment is a manageable task.

On the other side of the collection process lies the actual purpose of taxation, generating funds or resources government relies on to operate. Embedded in the equation is the state's budgeting process, a key part of which is accurately estimating what revenue collections will be in any given biennium across a wide variety of tax types.

Because North Dakota requires a balanced budget for each biennium, a premium is subsequently placed on the ability to accurately forecast economic activity for the upcoming two years, given lawmakers meet every other year.

Large-scale forecasting as it pertains to economic activity under any set of circumstances is complex, involving a multitude of data points and variety of scenarios. That certainly holds true for the North Dakota economy which has and continues to be predominately commodity-based in nature, with the energy and agriculture sectors perennial leaders in

terms of where most state funding originates.

To account for and protect against the cyclical nature of commodity pricing and in effect, level of economic activity and corresponding revenue collections during a downturn, state budget forecasts are generally conservative in nature and err on the side of caution.

Given that commodity pricing for energy resources, particularly crude oil, and grain pricing continue to be challenged with no clear reversal in sight, the state's economy will likely face at least some headwinds in the upcoming year. To what extent remains to be seen, invariably influenced by both the degree and duration of the current decline in pricing.

Fortunately, North Dakota businesses and citizens tend to be conservative in nature when it comes to managing finances and as a result the overall health of the state's economy while beginning to slow, remains resilient.

North Dakota government, like those living in the state, needs to be equally cognizant of the current economic landscape, emulating the same behavior as the citizens it serves. Accomplishing that means North Dakota will remain on solid footing.

As we move into the new year, keeping a watchful eye on revenue collection patterns and what materializes over the next eighteen months of the biennium, is paramount. Adjusting accordingly as always is equally important.

As we close out 2025, I wish you the very best in the upcoming year and hope you have a safe and prosperous 2026!



## LEADERSHIP CONFERENCE 2025 AICPA/CPA-SEA

This annual event brings Executive Directors and President-Elect from the Societies together to prepare them for their upcoming presidency. It updates them on issues pertaining to the profession and provides the opportunity to share and discuss ideas with peers.

*From left to right: Sherre Sattler (NDCPAS Executive Director), Emily Klym (NDCPAS President), Jan Lewis (AICPA Vice Chair), Mark Koziel (AICPA President and CEO)*



This newsletter is published bimonthly by the North Dakota CPA Society.

#### DIRECTORS

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Juan Martinez, President-elect  
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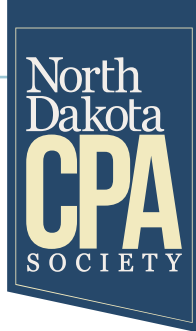
3-Year AICPA Council Member, Dave Glennon

Sherre Sattler, Executive Director  
Heidi Bell, Education Director  
Ryan Olson, Membership & Pipeline Manager

#### North Dakota CPA Society

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**701.293.8428**

**1.800.726.3164**

**[www.minnkotarecycling.com](http://www.minnkotarecycling.com)**

**COST EFFECTIVE** - Destruction charges are based on weight or per container.

**CONVENIENT** - With MinnKota's destruction process, there is no need to separate paper, remove staples, or paper clips and binder clips - saving your company time and money.

**SECURITY ASSURANCE** - From the time the documents are picked up, to the time your materials are completely destroyed, your confidential materials are always secure.

**ENVIRONMENTAL RESPONSIBILITY** - The shredded paper is baled and transported to paper mills that pulverize and recycle the material into new paper products. In doing so, approximately 17 trees are saved for every ton of paper recycled.

*MinnKota is a National Association for Information Destruction (NAID) "AAA" certified service provider for both plant-based (off-site) and mobile (on-site) destruction of printed media and computer hard drives.*

