Dakota CPA Connection

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BUILD A PERFORMANCE MANAGEMENT PROCESS TO DRIVE GROWTH AND ENGAGEMENT YEAR-ROUND *BY DEANNA PERKINS*

Be honest: Do annual performance reviews inspire real growth in your firm? They're often too late, too vague and too focused on the past. For many firms, they've become more of a checkbox than a meaningful conversation.

But that's starting to change.

Forward-thinking firms are redesigning their performance management process to be more continuous, personalized and impactful. Instead of saving feedback for once a year, they're building systems that encourage regular check-ins, goal tracking and open dialog. The result? Teams that feel more engaged, supported and aligned with the firm's long-term goals.

At Boomer Consulting, that shift is already well underway, and the lessons we've learned can help your firm make performance management a real driver of growth and retention.

Why the annual review model falls short

Traditional annual reviews tend to focus on backward-looking performance summaries and generic ratings that sometimes catch employees off guard.

That's likely why only 14% of employees strongly agree their performance reviews inspire improvement. Delayed feedback, vague comments and a lack of development-oriented discussion limit the value of these once-a-year meetings.

For firms striving to attract and retain top talent, this model isn't enough.

Designing a year-round performance management process

At BCI, our Operations Manager, Jacqueline Lombardo, worked with our leadership team to shift performance management from a check-the-box exercise to a growth-focused system rooted in regular conversations, peer feedback and alignment with personal goals and firm strategy.

Here's how that looks in action.

Career-focused conversations

Once a year, every team member has a Growth Path Meeting. The goal of these meetings is to understand where each person wants to go in their career. These conversations don't lock them into a specific trajectory, but they start a dialogue.

This conversation allows managers to align development opportunities (like job shadowing or targeted training) with individual aspirations. Whether someone's aiming for leadership or exploring a specialty area, the firm begins investing in that journey right away, while they're still thriving in their current role.

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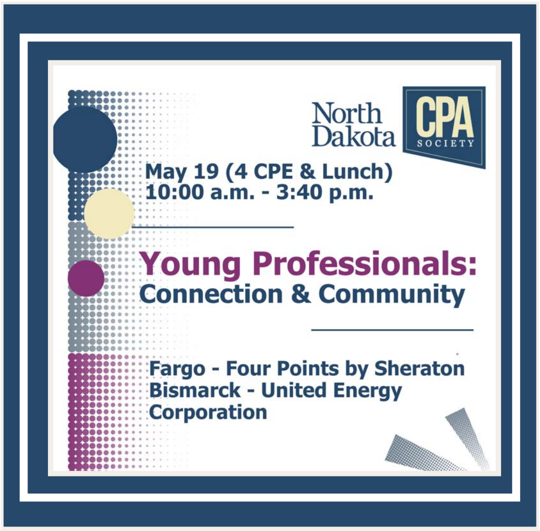


In This Issue

PRESIDENT'S MESSAGE

EMILY KLYM, CPA

The Themes We Talk About—The Moments That Prove Them

How are our friends in public accounting holding up?! I've thought of you many times with this beautiful early spring we have had late January into February hoping the extra sunshine is giving you a boost. On the flip side maybe it is just taunting you to want to be outside enjoying the weather so hopefully you are viewing it through the cup half full lens!

In my last article I mentioned prioritizing adding to your 2026 to-do list time to meet with students to help fill our accounting profession pipeline. I recently had some great high school visits. I scheduled them a couple months ago to ensure they would get done, and admittedly when the time came my first thought was, I don't have time for this! Dragging my feet a bit, I presented to an accounting class and FBLA students. I'd like to acknowledge Ryan's work on pulling together great AICPA resources as it made my job very easy in pulling together presentation materials. My first group at Beach High School was fairly engaged and composed largely of upperclassmen. At the end I questioned if my presentation ignited any burning interest in accounting, and one gal very timidly raised her hand. The second group was the FBLA students at Belfield High School and had more young students. The advisor followed up with me to share that one student sought out one of my business cards that I left to follow-up with questions and potential job shadowing. It was time well spent and rewarding to pique the interest of even just two students.

Leaving Belfield High School, I walked out with a gal I personally know who is a senior and already pursuing realtor licensing so I knew it would be a battle to get her to consider accounting at this point. I jokingly asked if I had changed her mind for her future career ambitions, to which she responded, "Accounting is actually my back-up plan." I got a good laugh out of this, as of course the true and steady, reliable profession of accounting would be a back-up plan. In that moment I realized as hard as I try to make accounting look glamorous when presenting (no joke – I consciously wear bright colors so as to take away the boring accountant stereotype), at the end of the day we are the dependable, recession-proof profession that would make a great back-up plan if we can't be first choice. Between this comment and the timid (vs. proud) hand-raise of the gal potentially interested in accounting, I realized we still have work to do to make ourselves and profession seem more glamorous, but a back-up plan to maybe more glamorous yet not practical career choices will work too!

You can't touch most professional publications without seeing an article on AI. As we've touched on the skill gap AI is creating by way of eliminating entry-level tasks, skill development for our workforce has become a theme and point of focus at the AICPA. I look forward to learning and sharing more about this after our AICPA Spring Council meeting. While most of us have integrated AI into our daily lives consciously or subconsciously, I was reminded this past week that there are still those who are digging their heels in. I was meeting with my golf course managers to dig further into why retail profit margins weren't where I expected them to be for 2025. In delving in, I had used AI to help create a summary sheet of what their markups should be on retail and food service to meet budgeted margins as well as contributing factors that could be driving the unfavorable variances. I explained to them that what would have probably taken me an hour to prep for the meeting took 15 minutes.

One of the managers looked at me so seriously and shared he has never (consciously) used AI and probably won't. In that moment I realized I had a second problem besides the unfavorable variances we were trying to work through. Explaining that I understand some of the sensitivities around AI and how critical it is that AI is our co-pilot rather than autopilot, I noted you have to start somewhere and once you do, you quickly realize pertinent use-cases for it where it can truly act as your assistant and save valuable time. I was taken back to my light-bulb moment with AI when Michelle Schumacher shared relevant use-cases years ago at a Society board meeting. We need to remember to help show people the way and give relevant use-cases vs. just talk abstractly about it.

Lastly, I must share a "funny" from my son that also has a learning lesson/reminder about communication. My husband was cleaning out the remaining items from our deceased neighbor/relative's place. There was an aerial print of our farmstead from years ago that was found. My six-year-old comes home busting through the doors just distraught that dad was "keeping family secrets" from him. I guess six-year-old logic that finding a photo means withholding family secrets – he's just a bit dramatic and doesn't get it from me at all!! I tried to point out to him that there is a first time you hear or find out about things, and it doesn't make them a secret. With communication typically being a top item that employees say their organizations could improve on, it serves as a good reminder to ensure we aren't withholding "company secrets" by ensuring pertinent information is communicated timely to relevant stakeholders to save on angst and possibly tears!!

Member News

TAMMY GERSZEWSKI

Dr. Tammy Gerszewski received the UND Athletics Distinguished Faculty of the month award for December. The award recognizes those who make a lasting impact through their dedication to teaching, mentorship and leadership. Currently, Tammy is a full-time Clinical Associate Professor, she teaches both undergraduate and graduate courses. She has received several awards for her teaching and engagement with student activities: NCoBPA Meritorious Pedagogical Excellence Award, NCoPBA Meritorious Teaching Award, Milton E. Larson Teaching Excellence Award, Outstanding Faculty Advisor, & Faculty Star.

MICHAEL SCHUMACHER

Noridian Healthcare Solutions, LLC (Noridian), a leader in developing health care administrative solutions, is pleased to announce the appointment of Michael Schumacher to its board of directors. Schumacher is an accomplished financial executive with more than three decades of experience in health care finance, nonprofit leadership and organizational governance. Schumacher will take the board seat of David Sprynczynatyk, who has recently retired.

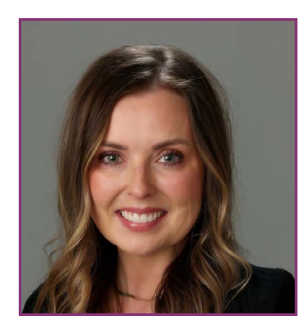
Two Society members have been named to the **Prairie Business Top 25 Women in Business awards** for 2026. This award recognizes women who bring a depth of experience and knowledge to their workplace, highlighting strong leadership qualities and community service.

ELISE LABERNIK

Elise, partner and Fargo Tax Department head at Eide Bailly LLP, is a key leader for complex client matters and firm initiatives. Recognized as the firm's Rising Star in 2016 and a Prairie Business 40 Under 40 honoree in 2017, she is a dedicated mentor who coaches emerging leaders, facilitates training on power skills, and champions a supportive, high-achievement culture.

TAHNEE MAGNUS

As a principal at Brady Martz since 2019, Tahnee Magnus brings extensive expertise in audit and attest services, with a core focus on the construction industry and specialized work in employee benefit plans. Her professional journey began in private accounting before she transitioned to public accounting in 2011. She is also actively developing a specialization in forensic accounting, further broadening her value to clients.



JESSAMY FORNSHELL

SRT Communications has promoted Jessamy Fornshell to chief financial and operating officer. Fornshell, of Minot, served as SRT's chief financial officer since May 2025, leading the cooperative's strategy for driving financial performance, ensuring operational efficiency and providing guidance to propel growth. "Beyond her advanced financial acumen, Jessamy has deep knowledge of operations for both local and global cooperative models," said Cassidy Hjelmstad, SRT chief executive officer and general manager.

WELCOME NEW MEMBERS

Rayva Benz	Steele
Jalen Braden	Bismarck
Chris Cai	Little Neck, NY
Britton Cranston	Dickinson
Liam Fahy	Framingham, MA
Paige Henrich	Moorhead
Dillon Kellow	Mandan
Mathew Kirkefaard	
Taylor McCartney	Sarasota, FL
Jack Metzger	Cold Spring
Brady Reeve	
Ariel Simmons	West Fargo
Isaiah Smith	Mayville
Julian Zavala-Gunderson	Pelican Rapids

DIRECTOR'S MESSAGE

SHERRE SATTLER

ON WISDOM, AI, AND THE FUTURE OF OUR PROFESSION

Wisdom: the quality of having experience, knowledge, and good judgment; the quality of being wise. That's the definition my Copilot search gave me—without attribution, of course—but it's been lingering in my mind lately. Especially as conversations about artificial intelligence continue to grow louder in the profession.

It's funny how the word wisdom resonates more as I get older. In my twenties, it felt like something mystical—something older people said that sounded profound but didn't mean much to me. Now, with a few more years and a few more bumps and bruises behind me, I understand that wisdom is really just the accumulation of lessons. Some come from successes, but most come from mistakes, challenges, and the wide variety of experiences that shape how we see the world. Think about leadership: parents, coaches, mentors, managers, and even the people we've supervised all influence how we show up for others.

This past fall, we hosted three Rise 2040 Future Forums—part of the AICPA's global effort to explore what the accounting and finance profession will look like in the years ahead. Across all three sessions, two themes dominated the conversation: AI and the workforce. Many routine tasks are already being replaced by AI, and in many ways, that's a positive development. But it also raises an important question: if AI takes over the tasks that once taught new professionals through trial and error, where will their wisdom come from?

That concern ties directly to the skills gap that was also widely discussed. And it's why the AICPA's new Profession Ready initiative is so important. You can read more about it on pg 9 or at *http://www.aicpa-cima.com/professionready*.

AI is remarkable. It's fast, efficient, and capable of transforming how we work. Based on our Rise 2040 Future Forums, many of your colleagues believe it will elevate the profession, not diminish it. The nature of your work may shift, but the need for ethical, thoughtful, hard working professionals who understand systems, analysis, and judgment will only grow. In other words, the need for wisdom isn't going anywhere.

And that brings me back to how we use AI today. If wisdom comes from experience, then we need to start building that experience with AI now. My favorite phrase from our board meetings is that AI should be your copilot, not your autopilot. I had a major case of writer's block while preparing this column, so in desperation I typed: "write a newsletter executive director column for the North Dakota CPA Society using inspiration from other CPA Society publications." Not my finest prompt.

The result? Honestly, it was impressive. It talked about CPAs as strategic advisors, risk navigators, and technology interpreters. It emphasized pipeline development and the importance of community. And the writing was… well, better than what I had on the page at that moment. But it wasn't authentic. It was generic. And in a few places, it wasn't accurate.

So I didn't use it. Instead, it nudged me back to this idea of wisdom—how it's earned, how it's shared, and how it will continue to matter even as the tools around us evolve.

We don't need to fear AI. But we do need to stay grounded in the human qualities that make this profession indispensable. Wisdom isn't something an algorithm can generate. It's something we cultivate—through experience, through community, and through the work you do every day. And that, more than anything, gives me confidence in our future.

P.S. Copilot was quite helpful in cleaning up the grammar in this article!

2026 SOCIETY AWARDS NOMINATIONS

Nominate someone exceptional today!

LIFETIME MEMBERSHIP AWARD

This award is to recognize long-standing Society participation. The recipient must be a CPA and retired (not employed full time, and must be 60 or older). Generally the award will be presented to a CPA who has been actively involved over a number of years. Nomination forms are available at *ndcpas.org/awards* and are due May 1.

THE MAKING A DIFFERENCE AWARD

This award recognizes significant contributions in community service, education, or service to the CPA Society. Recipients must be a CPA and a Society member. Nomination forms are available at *ndcpas.org/awards* and are due July 15.

North Dakota CPA Society

MEET OUR MEMBERS

Anne Peasland

Current Job: Brady Martz – Bismarck, ND

Hometown: Thompson, ND

Alma Mater/Degree: UND – Bachelor of Arts in Music, Bachelor of Accountancy, Master of Accountancy

What is your favorite thing about your job? I enjoy the challenge of accounting and getting to work with a variety of clients.

Tell us about your family: My husband Nathan and I moved to Bismarck last summer. We have been married for about a year and a half.

What do you like to do in your free time: I spend most of my free time running, baking, and playing piano.

Favorite Food: Pizza and ice cream

Cory Wheeler

Current Job: Wheeler Accounting, P.C.

Hometown: Fairview, MT

Alma Mater/Degree: NDSU – Master of Accountancy

Any current Professional and Community Activities? Fairview Volunteer Fire Department, Sidney Flag Football

Who inspired you to become a CPA? My mother, she told me that I could do taxes during the wintertime so I could farm during the summertime… I guess neither of us really knew much about the profession.

What is your favorite thing about your job? Many of my clients end up having difficulties or questions where they don't know where to start. I enjoy being able to ensure my clients that they don't have to struggle alone and we can work through the issues together.

What was your first job? At the age of 7, I started mowing lawns. I wasn't strong enough to start the mower, so I hired my mother to start the mower for me. By the time I was 9, I would clamp the hand safety down, prop the mower against a tree, and use both hands to pull the rope. Once I got to that point I canned my own mother. Luckily, she didn't file for unemployment.

Tell us about your family: I live with my loving wife Rhonda. We have been married for 22 years, but sometimes it feels like 5 minutes….. underwater. I am so blessed to have someone so patient with my completely inappropriate jokes, she understands me and I would be nothing without her.

What do you like to do in your free time: I enjoy family activities like canning, harvesting, butchering, sausage processing, and other homesteader activities. It's not the things that you are doing, it's the people you are doing them with. Chores can become vacations with the right people under the right circumstances. We should all strive to have a vacation every day.

Favorite Vacation or Dream Vacation: I have been to more countries than most people see in states. Everywhere I've been, it's not about where you go, it's about who you go with. My dream vacation will be somewhere secluded with my wife, parents, and siblings. Probably Mongolia experiencing the nomad lifestyle.

Something most people don't know about me: I spent 6 years in the Army as a Blackhawk Crew Chief (Mechanic). At 20 years old, I was part of the NATO forces during the second rotation to Kosovo, and it changed my life in a good way. Kosovo changed my outlook on life in ways I never could have imagined. There are certain events that shape our lives, and this was one of those events for me.

Congratulations to our 2025 Board of Directors Scholarship Winners!

Rayna Benz

Rayna is a native of Bismarck, ND. She attends Dickinson State University and plans to graduate with a degree in Accounting and Human Resources Management in May of 2026.

Megan Schill

Megan is a native of Grand Forks, ND. She attends Quincy University and plans to graduate with a degree in Accounting and Business Analytics in Spring of 2027.

Morgan Friede

Morgan is a native of Chinook, MT. She attends North Dakota State University and plans to graduate with a degree in Accounting and Agribusiness in May of 2027.

Evan Whalen

Evan lives in Grand Forks, ND. He attends the University of North Dakota and plants to graduate with a bachelor's of accountancy and major in accounting: economics in May of 2026 and a masters of accountancy in May of 2027.

Anna Nasset

Anna is a native of Regent, ND. She attends the University of Mary and plans to graduate with a major in professional accountancy and a minor in business in April of 2027.

Congratulations

EXAM PASSERS (7/1/2025 to 2/09/2026)

Sachin Amoli
Harrison Astrup
Breann Augdahl
Lindsay Barwick
Olivia Behring
Coralie Bruns
Hunter Campbell
Corinne Cochran
Steven Concepcion
Darshan Dave
Haley Diers
Georgia Doyea
Marissa Dsouza
Emily Fox
Ryan German
Trent Harp
Sandhyashree HR
Christian Johnson
Jiya Elsa Jose
Reagan Klose
Noah Kopp
Seema Kotal
Reese Kurtz
Tanner Lautt
Conner Ledoux
Kia McGlynn
Eric Meier
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Martin Moioffer
Dipankar Mondal
Devarshi Pandya
Vinaya Balkrishna Pange
Lauren Reichert
Jared Ross
Nicholas Sabey
Liam Sather
Shubh Savla
Adam Scheu
Zachary Schmidt
Khushbu Shah
Siddharth Shah
Avani Shishangiya
Brynn Smith
Carter Stinson
Kelli Truver
Megan Weber

UPCOMING CPE OPPORTUNITIES

CPE PACKAGES

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In-Person Event

Upcoming Webinars

March		April	
10	K2's Technology Update	8	*Analytical Procedures for Nonprofits*
18	2025 AICPA Regulatory Ethics Update	10	*Google Gemini AI for Accountants*
20	Deep Dive into Quality Management	13	*K2's Office Scripts - The New Macros*
25	Will Your Ethics Be Burned by Burnout?	17	*Internal Control Best Practices*

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

March 5	*FREE Member Webinar: AICPA Town Hall Series (3/5/2026)*
March 26	*FREE Member Webinar: AICPA Town Hall Series (3/26/2026)*
April 28	*FREE Member Webinar: Pick Your Poison: Planning to Eliminate Death by a Thousand Taxes*
May 12	*FREE Member Webinar: Mastering the Art of Advisory Meetings: Turn Data & AI into Client Breakthroughs (Sponsored)*
June 16	*FREE Member Webinar: What were they thinking? Case studies in CPAs and Firms Behaving Badly*

THANK YOU TO THE FOLLOWING PATRON FIRMS WHO DONATED RAFFLE PRIZES

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FOUNDATION DONATIONS

THE FOLLOWING HAVE DONATED $50 OR MORE FROM MARCH 2025 - FEBRUARY 2026

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Darin Ziemer

CLOSING THE SKILLS GAP: THE PROFESSION READY INITIATIVE

The accounting profession is sending a clear message on skills: workforce readiness at the early-career level has become a pivotal challenge as the business environment grows more complex and technology continues to reshape how CPAs work.

To address the skills gap, the American Institute of CPAs is launching an important effort to develop and strengthen young CPA talent: the *Profession Ready Initiative.*

The Profession Ready Initiative is designed to identify the skills early-career CPAs need to succeed today, pinpoint where gaps exist, and offer practical solutions that can be applied by employers, educators, and professional bodies alike.

The goals are ambitious and critical: to ensure that CPAs entering the profession are prepared to adapt to emerging technologies such as AI and thrive across diverse career paths in public accounting, business and industry, government, and nonprofit organizations.

This work is spurred directly by requests from members of the profession and reinforced by findings from the AICPA's Rise2040 project, which is underscoring workforce transformation as an essential priority for the profession's long-term success.

What the Profession Ready Initiative Will Deliver
The Profession Ready Initiative will produce a comprehensive, research-based view of early-career CPA skills and competencies, with a focus on identifying common gaps and actionable solutions. The research will be regularly updated to reflect changing conditions and will serve as a foundational resource for firms, educators, and other stakeholders working to transform the CPA talent pool.

To help close the gaps that are identified, the AICPA will develop and curate resources for academic institutions and support employers of CPAs in offering targeted learning solutions to their staff.

This initiative is about understanding how the technology-driven paradigm shift in the CPA profession has influenced the skills and competencies required at the early career level and providing stakeholders with the resources they require to successfully develop the future CPA talent pool. This is not an effort focused on influencing requirements for CPA licensure.

What to Expect and How to Take Part
The AICPA has formed an advisory group comprised of representatives from firms of all sizes, business and industry, state CPA societies, academia, and regulators who will help ensure a broad and balanced perspective.

The AICPA has also engaged a third-party research firm to conduct a comprehensive review of job descriptions, firm training and competency models, academic curricula, and other resources, which will last through the first half of 2026.

The initiative will also engage stakeholders across the profession through focus groups, interviews, and surveys.

Your involvement is critical. Input from practicing CPAs, educators, learning experts and others across North Dakota is essential to understanding the real-world skills needed for success. The Profession Ready Initiative is for the profession, and it should reflect your experiences.

Over the coming months, CPAs will have multiple opportunities to engage, including:

- Participation in surveys focused on early-career skills and gaps
- Focus groups and interviews
- Opportunities to review and comment on findings before they are finalized

In late 2026, the AICPA and the research firm will analyze the inputs and data, and begin to validate and refine emerging themes and recommendations. That will be followed by an exposure draft for public comment in 2027, with results expected to be finalized and launched in late 2027. We strongly encourage all CPAs to take part and help shape outcomes that will support the next generation of professionals.

Staying Informed
Be on the lookout for regular updates throughout the process, including initial findings, participation opportunities, and key milestones. The AICPA welcomes ongoing dialogue as this work progresses. For the latest information, visit *www.aicpa-cima.com/resources/landing/profession-ready-initiative*. To get in touch with the AICPA's team, email *ProfessionReady@aicpa-cima.com*.

The Profession Ready Initiative represents a significant, CPA-led step toward strengthening the profession's future. With your involvement, it will deliver insights and solutions that reflect the realities of practice and support meaningful, lasting change.

AICPA RISE 2040 ADVISORY BOARD

CPA Society Executive Director, Sherre Sattler, was invited to serve on the AICPA Rise 2040 Advisory Board. The Rise 2040 initiative by the AICPA aims to shape the future of the accounting profession through collaborative discussions on global trends and emerging technologies. The Board will provide strategic input on themes, insights and emerging trends of Rise2040. They will serve as a sounding board for messaging, relevance, strategy, and future programming and act as ambassadors for Rise 2040 within their organizations and professional networks. The group held it's first meeting in Dallas on March 5.

VOLUNTEERS NEEDED

Build relationships with colleagues, return something to the profession, and maybe even have some fun! Whether you're in public accounting, industry, government, education or a more specialized niche. There's a spot for you. We need volunteers in the following areas. Email us at membership@ndcpas.org

Convention
Help facilitate a fun, well organized CPA Convention. Typically for members close to the next convention location (2026 Bismarck)
Time - Various local meetings plus Convention

Awards
Promotes and selects award winners and new member services. Time - (1 hour) conference calls a few times each year.

Business & Industry
Plans the Management Conference and B&I Miniseries. Time - 1 day meeting in person.

Professional Ethics
Responds to ethical violations handled by the AICPA. Time - As Needed.

NextGen Recruiting
Educate and Engage potential future CPAs. Includes presentations to University students.
Time – varies

Accounting Career Influencer
Speak at middle schools and high schools.
Time – Virtual training session, visit(s)

Taxation and Legislation
Reviews ND Legislation, consults with staff for advocacy efforts, liaison with tax entities, educate members. Time – regular virtual meetings during legislative session. Virtual meetings and potential visit with Tax Commissioner

Young Professionals
Provide young CPAs with networking and leadership development. Become a mentor for new CPA Exam Passers. Time - 1/2 day meeting; virtual meetings

Small Firms Network
Provide a network for small firm practitioners to connect with other members and share resources. Time - Quarterly virtual meetings, One day roundtable event

continued from pg 1

Quarterly check-ins build momentum

Each quarter, managers hold 90-minute meetings with their direct reports to reflect on progress and plan ahead. These aren't quick status updates. They're structured conversations that cover:

- What went well last quarter
- Goals for the upcoming quarter
- Support needed to succeed
- Feedback on core competencies

Every role at BCI includes five core competencies, and managers use a 1–5 scale to assess performance in each. This self-evaluation model creates a balanced conversation and encourages employees to take ownership of their development.

If an employee scores low in a competency—say, collaboration—it's not a reprimand. It's a signal that there's room to grow, perhaps by seeking out more team-based projects or accepting help rather than working in isolation.

Real-time feedback as a daily habit

To support ongoing development, we equip managers to give in-the-moment feedback during weekly one-on-one meetings. These brief, focused conversations cover what employees are working on and any coaching they need for immediate challenges.

Crucially, feedback is specific. Rather than vague praise like "You're good with clients," we train managers to share examples: "The way you calmed the client during last week's meeting helped them move forward confidently."

This approach builds trust and clarity and ensures no one is surprised at quarterly check-ins.

Team-sourced feedback with accountability

We also invite peer feedback through our HR system, BambooHR. We ask team members to share insights about what their colleagues do well and where they can improve, again using concrete examples. This system gives managers a broader perspective and helps identify patterns rather than one-off incidents.

Again, we train employees on how to give constructive feedback so the process is helpful. It's a tool to help people see their blind spots and grow from them.

Managers become coaches

When someone brings an interpersonal issue to a manager, the instinct might be to solve it. But we encourage managers to coach team members to address concerns directly. This builds communication skills, resilience and peer accountability, which are all essential traits for anyone aspiring to grow into leadership.

Shifting culture requires a process (and patience)

Moving away from annual reviews doesn't just involve adding more meetings to the calendar. You have to change the mindset around performance from compliance to curiosity, from correction to coaching.

No system is perfect on day one, but firms that prioritize frequent, honest conversations create stronger engagement and smoother development paths. In fact, research from Gallup shows 80% of employees who report receiving meaningful feedback in the past week are fully engaged.

If you're ready to modernize your firm's performance management process, begin with these steps:

- Establish regular check-ins—quarterly is a good cadence to start
- Define competencies for each role and create a simple evaluation scale
- Encourage self-assessment alongside manager feedback
- Train teams to give effective, specific feedback
- Use technology to gather input and track progress
- Make career conversations part of the culture, not just a formality

Modern performance management creates momentum for individuals, teams and the firm as a whole. When done right, it builds trust, transparency, and engagement that lasts far beyond a single review cycle. If you're ready to move past the annual review, start the conversation and then keep it going.

Deanna Perkins is a facilitator and solutions manager for Boomer Consulting, Inc.

AICPA LEADERSHIP ACADEMY
APPLICATIONS WANTED

The leadership academy is scheduled for Dec 1-4, 2026 in Durham, NC. The academy exposes the next generation of CPAs to strong leadership ethics and service while providing them with the strategies to forge relationships and become a leader within their organization, community, and the CPA profession. Applications are due by June 30, 2026.

The CPA Society will sponsor the conference fee plus travel expenses up to $500 for a ND candidate who is accepted. Apply online at *AICPA.org* or contact the Society office for more information.

Past North Dakota Leadership Academy Participants:

- *Rayna Kordonowy, CPA (2024)*
- *Juan Martinez, CPA (2022)*
- *Matthew Labernik, CPA (2020)*
- *Seth Serhienko, CPA (2020)*
- *Amanda Gessner, CPA, CFE (2019)*
- *Michelle Schumacher, CPA (2018)*
- *Brittany Dunn, CPA (2016)*
- *Kayce Halley, CPA (2012)*

ETHICS CORNER

The Case of CPA Rolette

The Case of CPA Rolette The CPA firm of Cavalier, Pierce & Adams (CPA) was looking for new blood and maybe an infusion of equity. In exchange for an equity infusion of $950,000, Rushin Rolette became the head of quality control and a 15% partner at the CPA firm. Rushin is not a CPA. His job duties include setting partner compensation, year-end bonuses and compliance with the Firm's quality control document for all attest services.

Q. Is this ok?

A. No. At North Dakota 3-01-03-02 it notes "a minority of the ownership of a firm producing public accounting within this state may be held by non-certified public accountants or non-licensed public accountants but each such owner must not exercise authority over the performance of audit, review, compilation on or attestation on services."

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.

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.

CLASSIFIEDS

North Dakota Practices for Sale: Additional opportunities coming soon! Call 800-397-0249 or visit us online at *www.APS.net* to register for a free account and get email updates when new practices come to market.

THINKING OF SELLING YOUR PRACTICE? Accounting Practice Sales is the leading marketer of tax and accounting practices in North America. We have a large pool of buyers looking for practices to purchase. We also have the experience to help you find the right fit for your firm and negotiate the best price and terms. For information about our risk-free and confidential services, call Trent Holmes at 800-397-0249 or email *Trent@aps.net*.

Accounting Faculty – Tenure Track
Position Summary:
The Department of Business at Minot State University invites applications for a tenure-track faculty position in Accounting, with a start date of August 2026. The Department of Business, which houses the Accounting program, currently has 14 faculty members and over 400 students.

Position Responsibilities:
Responsibilities will depend on department needs and faculty interest and expertise. All accounting faculty teach Financial Accounting, as well as other courses in the accounting curriculum, which may include Auditing/Assurance, Individual and Corporate Tax, and Managerial Accounting. All courses cover both theoretical concepts and practical applications. The successful candidate will be expected to teach in both classroom and online modalities. A typical teaching load is 12 credit hours per semester at the undergraduate level. Other responsibilities will include providing student advisement, contributing to university and community service, and engaging in research and scholarship.

Minimum Qualifications:
- Master's degree in Accounting or Taxation. Candidates with a bachelor's degree in Accounting (without a master's degree) may be considered if they have significant applied professional accounting experience and a commitment to earn a Master's degree in Accounting or Taxation, after employed.

Preferred Qualifications:
- Significant applied professional accounting experience with U.S. Generally Accepted Accounting Principles (GAAP).
- Experience teaching U.S. GAAP.
- Certified Public Accountant (CPA), Certified Management Accountant (CMA), or Certified Fraud Examiner (CFE) certification.

To see the full job listing visit: *https://www.higheredjobs.com/faculty/details.cfm?JobCode=179353057&Title=Assistant%20Professor%20Accounting*

UPDATES FROM THE STATE TAX COMMISSIONER

Brian Kroshus

Local Options Tax

North Dakota ranks as one of the least densely populated states, coming in at fourth for fewest people per square mile. Yet, despite our wide open spaces, we still mirror other states when it comes to how local government is structured.

The gamut of political subdivisions in North Dakota, including counties, cities, townships, school and park districts, created by the state constitution and statute, provide services to citizens residing within their boundaries. Additionally, special districts and authorities such as water, airport, and fire, perform specific functions within their respective cities and geographies.

In total, North Dakota has fifty-three counties, three-hundred, fifty-five incorporated cities or municipalities and one-thousand, three-hundred and fourteen townships. Contained within those political subdivisions are seven-hundred, fifty-nine special districts and one-hundred, eighty-three independent school districts.

Local government is funded through a variety of means, including taxes, user fees paid by those receiving services and grants. While property tax is a major source of funding and often garners more headlines in comparison to local options tax, the latter, commonly referred to as city or county sales tax, is nonetheless an important funding source for political subdivisions across the state.

To exercise local options tax, home rule comes into play. The ability for a city or county to establish a home rule charter is contingent on approval by a majority of their electors voting. Approval of a home rule charter establishes home rule and is the mechanism for implementing a local options tax.

For cities, a home rule proposal may be initiated in a petition filed with the governing body and signed by no fewer than fifteen percent of the qualified electors voting in the last city election.

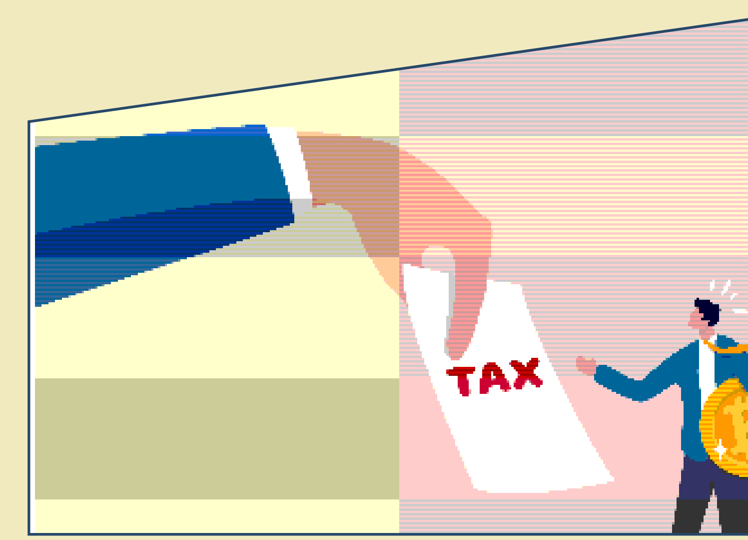
For counties, a home rule proposal may also be initiated in a petition filed with the board of county commissioners and signed by qualified electors of the county not fewer in number than two percent of the population of the county.
The North Dakota Office of State Tax Commissioner's role in local options tax, is purely administrative. The decision to apply a local options tax resides solely at the local level, a prime example of local control and self-governance.
In tandem with the collection of state sales tax, businesses remit local sales tax collections at the applicable rates to our office on a monthly, quarterly or annual basis, depending on their filing frequency. Collections tied to local sales tax rates then make their way back to the respective city or county in which they originated.

With property tax levy increase limitations and three percent cap now in place following the 2025 Legislative Session, heightened interest from political subdivisions related to local options tax is likely to ensue going forward.

Depending on the existing charter passed by voters in any given city or county, governing bodies may need approval from citizens to increase current local sales tax rates if deemed necessary to meet budget needs. Those without an already approved charter in place, however, will have to make their case to constituents who ultimately determine the outcome.

Newton's Third Law of Motion states that for every action, there is an equal and opposite reaction force. While not entirely the same, local government across the state will nonetheless continue to discuss and explore new means to generate revenue beyond property tax.

As a further extension of Newton's principle, interest surrounding local options tax, will almost certainly be a topic of conversation amongst lawmakers leading up to and during the upcoming session, as well.



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