

Dakota CPA Connection

Produced by the North Dakota CPA Society

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3 WAYS CPAS CAN FUTURE PROOF THEMSELVES AMID A SOFTWARE, TECH AND AI BOOM By Adam Lean, Co-Founder, The CFO Project

The solution to never being replaced by software, technology and artificial intelligence (AI) is to do what software, technology and AI can never do: be a human. What exactly does it mean to “be a human” in the financial space? And how does that ensure that you won’t get replaced by AI or software? Here are three considerations:

Leverage the Human Connection

The first way to never be replaced is by leveraging the fact that, as humans, we can connect with other humans at a level that technology can never do.

People buy based on feeling. Virtually every purchase that a person makes is driven by a desire to obtain pleasure and/or avoid pain. So, if someone like you comes along who can display empathy towards the pain that a fellow human — a business owner — is experiencing, they will gravitate towards you. Why? Because people want to be around people who care about them and their plight. People don’t want to be lonely. And being a business owner is lonely, frustrating and stressful.

Consider how many people are in the

average business owners’ life that they can turn to for real business help?

They often can’t turn to their employees. They can’t turn to their spouse or friends. But if their CPA displays even a little bit of empathy, it will go very far. They will choose you over software every day of the week. Period.

CPAs can apply this to their practice in three simple ways:

- Be a great listener. Make them feel heard and understood.
- Show genuine interest in their goals and challenges.
- Offer guidance beyond financials and help them grow their business, not just manage numbers.

Understand the Nuances

The second way to never be replaced is by leveraging the fact that, as a human, you can understand nuance.

There’s a ton of nuance in business. Just because software detects a trend or suggests a solution to a problem, that same software is not

taking into consideration things like the market realities, the personality of the owner, the specific issues the owner is dealing with in their business, the competitor situation or the specific customer issues that the business owner is dealing with. The list goes on and on.

Continued on pg 13

PRESIDENT-ELECT TOUR

June 16

Noon Bismarck
United Energy Corp
4:30 MT Dickinson
Players Sport Bar

June 17

Noon Williston
Lee Suess Office
4:30 Minot
Beowulf

June 18

Noon Grand Forks - TBA
4:30 Fargo - TBA

Join President-Elect, Juan Martinez, and Executive Director, Sherre Sattler to hear the latest profession updates.

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PRESIDENT'S MESSAGE

EMILY KLYM, CPA

REMEMBERING OUR WHY, DISCERNING THE GRAY, & RELATIVITY

Deadlines. Never enough time. Fires to put out. Many of you probably identify with these themes, particularly those who just concluded tax season. There are days where we feel like we are wearing milk bone underwear in a dog-eat-dog world (had to use this – literal words of a candidate I interviewed for a position years ago that still makes me laugh out loud!). Then there are days filled with those magical moments that fill us with gratitude and purpose. Whether it's helping the next generation of a family business take the reins, identifying the underlying cause of unfavorable financial variances, or helping close out a pesky IRS audit for a client, there are glimpses of our "why" every day if we just look for them.

Whether you are reflecting yourself on the "why" in the hard moments or searching for the right words when talking to our hopeful next generation of accountants, I think it is important to remember and call out that there is a lot of gray in what we do. I've found it much easier to navigate uncertain situations or difficult conversations by calling out the subjectivity and that there is gray area to discern. It is evident that some people handle the gray better than others. When I interviewed for the CFO role at TRMF, I specifically called out my leadership mantra of getting comfortable being uncomfortable. The more we can do that, the easier it becomes to work through the hard parts of our profession that leave us sometimes asking why. Discerning the gray is one of the things that makes our profession so valuable.

When deciding what I wanted to do after high school, my thought process was that I didn't want to ever be in a position where someone's life was in my hands, eliminating pretty much everything in

the medical profession. Cue the concept of relativity. On those career questioning days, I simply must remind myself nothing I do or potentially fail to do is going to kill anyone! Applied more broadly, particularly in this crazy world, we don't have to look too far or just have to tune into the news to know that relative to many people in the world, we have it pretty darn good and so much to be thankful for. However, as we work to promote our profession by telling a compelling story, telling others that we can't ultimately kill anyone by screwing up probably isn't going to be enough! I'm writing this article after listening to Vistage speaker Joe Boyd speak on storytelling. One of his main points was that emotional connection is at the heart of every story and will win the day over data in captivating audiences. Ultimately, to capture others we need to tell the **right people** the **right story** at the **right time** in the **right way**. Seems simple, right?! This resonated with me in light of the story we tell to recruit our next generation of CPAs. After tax season or periods of heightened activity, it is important to remain aware of our interactions with others to avoid creating a negative impression. At the same time, we must recognize and share that accounting is a deadline-driven profession with inherent complexities that often require nuanced judgment. That thought should then be followed up with an example of how you positively impacted someone's life through your help and expertise.

Listening to the radio this morning, an up-and-coming country artist was being interviewed about his journey that landed him where he is now. He noted college education was very important to his mom, so he obtained an accounting degree to ultimately please his mom while he was working on his end goal of

becoming a musician. In my last article I noted the high school student who said accounting was her back-up plan. After hearing this on the radio I thought we not only serve as back-up plans but also making mommas happy – sounds like a pretty awesome profession we get to be part of!!

As a membership organization we are here to serve **YOU**, are valued members. We truly want to celebrate successes with our members or connect you to other members or resources to help solve issues. I'm looking forward to connecting with the board at our next board meeting May 27-28 in Bismarck where we will dig into strategic planning as we ensure our long-term vision is best serving our members. To assist with that, please reach out to myself (emilyk@medora.com) or Sherre (ssattler@ndcpas.org) with any feedback on things you feel the Society should **start** doing, **stop** doing, and/or **continue** doing. Hint: the first person to reach out to me with that feedback might be glad they did, especially if planning a trip to Medora this summer!

Our ND delegate will be attending the AICPA Spring Council Meeting in New Orleans May 19-21 where we will learn of the latest in our profession, including the ever-important national advocacy efforts. If you haven't already, mark your calendars for the **Management Conference** June 8-9 in Fargo, and the **Annual CPA Convention** August 23-25 in Bismarck. Our website (ndcpas.org) is packed full of resources and upcoming events so don't forget to check it out!



MEMBER NEWS

Widmer Roel announces recent new hires



PEYTON HENRICH

Tax Associate

Peyton is a graduate from North Dakota State University where they earned Bachelor's Degrees in Accounting and Management.



MATHEW KIRKEGAARD

Tax Associate

Mathew is a graduate from Minnesota State University where he earned a Bachelor's Degree in Accountancy.



BRADY REEVE

Audit Associate I

Brady is a graduate from the UND where he earned a Bachelor's Degree in Accountancy.



RYAN LIMB

Audit Associate

Ryan is a graduate from Minnesota State University where he earned a Bachelor's Degree in Accountancy



GNDC ANNOUNCES 2026 WOMEN TO KNOW AND WATCH IN ND BUSINESS

Stephanie Sievert with MDU Resources Group was named as one of GNDC's 2026 Women to Know in ND Business. The Women to Know in ND Business are recognized for their ability to lead within their organizations and industries while contributing to the broader North Dakota business landscape. These women represent a wide range of sectors and are known for their strong communication, work ethic, and commitment to getting the job done.

FORBES 2026 BEST IN STATE CPAS

Congratulations to the North Dakota members who have been named to the Forbes 2026 Best In State CPAs List. This recognition highlights their expertise, leadership, and continued impact on clients and communities across the region.

- Tracee Buethner, Partner — Widmer Roel, Fargo
- Lisa Chafee, Partner — Eide Bailly, Bismarck
- Robert Dale, Managing Partner — Widmer Roel, Fargo
- Brittany de Molée, Partner — Eide Bailly, Fargo
- Stacy DuToit, CEO — Brady Martz, Bismarck
- Dave Glennon, Partner — Eide Bailly, Fargo
- Gerald Haga, Partner — Haga Kommer, Moorhead
- Randy Heller, Partner — Widmer Roel, Fargo
- David Holt, Principal — Brady Martz, Grand Forks
- Heidi Lee, Principal — Lee Suess, Williston
- Juan M. Martinez, Partner — Widmer Roel, Fargo
- Jeremy Ulmer, Principal — Brady Martz, Fargo

This recognition reflects not only individual excellence but also the strength of our accounting community across North Dakota and the region. Well done to all who earned this well deserved honor!



CONGRATULATIONS

Exam Passers (1/1/2026 to 03/31/2026)

- Ethan Baptie Mandan
- Kendal Blair Mandan
- Steven Concepcion Milwaukee, WI
- Sayed Farooq Aurangabad, India
- Ashley Heide West Fargo
- August Lasch Fargo
- Lyle Lunday Grand Forks
- Fouma Manuel Austin, TX
- Kolsen Papon Fargo
- Sonam Patel Visalia, CA
- Neha Rajan Potdar Mumbai, India
- Shiksha Shukla Findlay, OH
- Shuqi Zhao Brooklyn, NY
- Bryce Enerson Grand Forks

WELCOME NEW MEMBERS

- Meilan Antonucci Bingham Farms, MI
- Rodney Backman Bismarck
- Nicholas Evin Fargo
- Riley Hanson Fargo
- Holdyn Jacobson Leeds
- August Lasch Fargo
- Emily LeBlanc Bismarck



DIRECTOR'S MESSAGE

SHERRE SATTLER

Are You Retiring Soon? What You Need to Do With Your CPA License

Allow me to start with a quick disclaimer: the CPA Society is not the Board of Accountancy. This information is meant to give you a general overview, but please contact the ND Board of Accountancy or visit www.ndsba.nd.gov for specific details.

Email Address Change

If you are making a change—whether a job change or retirement—you are responsible for notifying the Board of your new email address (and mailing address) within 30 days. If you don't, you will not receive reminders, and dealing with your license can get overlooked in the excitement of transition. There is no forgiveness on this, so add your personal email as soon as possible and make sure the Board (and the Society!) are on your safe senders list.

If You're Retiring

If you plan to retire and no longer want to maintain your CPA license, you must contact the Board of Accountancy to request **retirement status** BEFORE June 30. Email pdemaster@nd.gov to begin. Your license is not a magazine subscription you can simply let lapse. If you don't renew or request retirement status before the deadline, your license will fall out of good standing, fines will be applied, your name and/or firm will be published, and the process of restoring or changing your status becomes more complicated and more expensive.

Requirements to Retire Your License

- You are no longer employed because of disability or retirement.
- You are at least 60 years of age or have 20 years of active licensure.
- You are **not** performing any accounting, auditing, management or financial advisory, consulting, bookkeeping, or tax services for a client or an employer's client while holding out as a licensee.

Once the Board places you in retired status:

- You will not have a CPE requirement and do not need to renew yearly.
- You may use the title "Certified Public Accountant, Retired" or "CPA, Retired."

- You must still follow the Code of Ethics.
- You may apply for reinstatement at any time by paying the annual registration fee for that year and meeting all current CPE requirements.

If You Don't Meet the Age Requirement

If you are not yet 60 but are no longer working or performing accounting services, you may request **Inactive** status by emailing pdemaster@nd.gov.

Requirements for Inactive Status:

- You do not perform any compensated accounting, auditing, management, financial advisory, consulting, bookkeeping, or tax services.
- You may use the title "Certified Public Accountant, Inactive" or "CPA, Inactive."
- You must pay annual fees and follow the Code of Ethics, but CPE is not required.
- You may not practice while inactive.

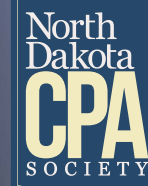
If You're Unsure of Your Plans

You can renew your license as usual. If the CPE requirement is holding you back, you may renew **without CPE** as long as you are **not holding out as a CPA**. Holding out includes anything that signals to the public that you are a CPA—LinkedIn, a volunteer board webpage, or signing tax returns as a CPA. If you decide to return to accounting or even prepare a few tax returns and sign as a CPA, you must complete your CPE, notify the Board of your status change, and meet any firm permit requirements.

A Final Word

If you have questions, reach out to the Board of Accountancy. Just remember: it's a small office, and renewal season gets busy. Calling on June 29 is... not ideal.

If you do choose retired or inactive status, you can absolutely remain a Society member. In fact, we'd love that. Our retired membership category is just \$55, and your continued involvement strengthens our community.



MEET OUR MEMBERS

Paige Gilgallon

Current Job: Accounting Supervisor / City of Bismarck

Hometown: Dickinson, ND

Alma Mater/Degree: UND / Bachelor of Accountancy

Any current Professional and Community Activities? I currently serve as the treasurer of the Bismarck Mandan Civic Chorus. I really enjoy using my financial knowledge to help the choir, and my role as treasurer has helped me form better connections with the 80+ singers.

What or who inspired you to become a CPA? My dad is a farmer and was a business major in college. Watching him run his small business got me thinking about majoring in business myself. Once I got to UND, it was quickly clear to me that the CPA path would lead to the most professional opportunities. I was inspired by alumni and upperclassmen who spoke of their job offers and experiences. During college, I interned both in public accounting and at a local business, and working with those CPAs inspired me to join the club! I took my first exam in March 2020 right before testing centers shut down for a few months. I'm thankful to my husband, family, and coworkers for being so supportive while I was studying.

What is your favorite thing about your job? Our Finance Department serves 17 unique clients (city departments) every day. I use my technical knowledge when preparing our ACFR, learning new GASBs, looking at budgets, etc. but a lot of my time is spent talking with people around the city and trying to solve problems, which I really enjoy. The library has different needs than the police department, who has different needs than the water utility, etc. – and I like the variety that brings. For one of my favorite projects, I helped build a Power App to digitize interoffice billing. Many employees were skeptical at first, but it was really rewarding when the tenured employees loved the finished product.

What was your first job? I spent a summer installing sprinklers.

Tell us about your family: I married my husband in 2023, and we welcomed a little boy last year.

What do you like to do in your free time: Besides choir, my husband and I are in a bowling league together. Being a new mom has taken up most of my free time lately, but I've really gotten back into reading for fun. I'm currently reading the 4th Game of Thrones book. I also like spending weekends at the family farm or driving to Fargo, Grand Forks, or the Black Hills for a mini vacation.

Favorite Vacation or Dream Vacation: I went to Japan for a week in college and I'd love to go back. Australia or New Zealand would be awesome, too.

Favorite Food: Carbonara, Mexican food, and cheesecake. I could also eat guacamole or hummus every day.



Cole Wentz

Current Job: Brady Martz in Grand Forks, ND

Hometown: Maddock, ND

Alma Mater/Degree: University of North Dakota, Bachelor of Accountancy and Bachelor of Business Administration with a major in finance

What or who inspired you to become a CPA? There wasn't a single event or a single person that inspired me. I went into college not knowing what exactly I wanted to do, so I initially chose accounting because it's a versatile field. I enjoyed my classes and the internship that I had, so I decided to pursue the CPA certification.

What is your favorite thing about your job? My favorite thing about the job is that there is always more to learn. No matter how long you've been working, you're going to see something new every year.

What was your first job? My first unofficial job was helping my dad on the farm when I wasn't in sports or other activities. My first official job was as a concrete worker during a summer in high school.

Tell us about a quote that influenced you: I was really into basketball when I was younger, so I know the quote from Kevin Durant, but I'm not sure who actually said it first. "Hard work beats talent when talent fails to work hard."

What do you like to do in your free time: I like to spend time at the lake, watch sports, or play golf in my free time.

Dream Vacation: My dream vacation is anything that involves warm weather, being near water, and being near a golf course.

Favorite Food: My favorite food is wings, my sauce of choice changes all the time.



LICENSE RENEWAL DUE JUNE 30

Your CPA License is due for renewal! If you haven't already renewed, head over to the State Board of Accountancy's website at <https://www.ndsba.nd.gov/> to report CPE and renew your license. Watch your email or contact pdemaster@nd.gov or call 701-775-7100 for more information.

AICPA REGIONAL COUNCIL MEETING RECAP



Dave Glennon, CPA
ND AICPA Council Representative
Partner - Eide Bailly LLP

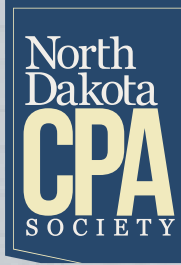
At the AICPA's March 2026 regional council meeting, members received an update from AICPA leadership noting that the profession is managing concurrent regulatory change, sustained talent constraints, and accelerated technology adoption.

Specific to legislative and regulatory topics, discussion focused on efforts to align U.S. requirements with international approaches (including matters within the Securities and Exchange Commission's remit), renewed attention to government fiscal transparency and tax policy, and the resulting implications for firm staffing models. Members also noted heightened anti-money laundering expectations and related examinations, which are translating into additional documentation and reporting requirements. In parallel, the IRS continues its modernization agenda and is seeking practitioner input to improve the filing-season experience. Initiatives intended to strengthen the pipeline—including STEM-focused education efforts and an evolving CPA mobility pathway—reinforced the importance of sustained investment in long-term workforce needs.

On technology, the meeting positioned AI not as a distant concept, but as an immediate operational opportunity: when paired with strong governance, it can strengthen assurance over controls, improve consistency, and enable professionals to focus on higher-value analysis. Capturing that value will require intentional upskilling, closer collaboration with universities, and renewed emphasis on foundational competencies—critical thinking, communication, professional skepticism, and facility with data-enabled workflows. The discussion emphasized that the objective is not merely to keep “a human in the loop,” but to keep “a human in the lead,” with CPAs setting objectives, validating outputs, and taking responsibility for conclusions.

Finally, the meeting reinforced that professional standards and governance remain central to public trust. Peer review and ethics discussions underscored the importance of independence and the exposure that can arise when conclusions diverge across oversight bodies. The meeting also addressed admission pathways, noting that the

profession is reexamining how best to attract and retain talent without compromising quality. Across topics, the consistent takeaway for firms was clear: invest now in people, processes, and technology governance so audit and tax services remain relevant, resilient, and responsive in an increasingly complex environment.



UPCOMING CPE OPPORTUNITIES

MAY SOCIETY EVENTS

- 12 FREE Member Webinar: Mastering the Art of Advisory Meetings: Turn Data & AI into Client Breakthroughs (Sponsored)
- 19 Young Professionals Networking & Learning

MAY WEBINARS

- 1 Cryptocurrencies for the CFO: Explaining Blockchain (2 CPE)
- 2 Data Science for Accountants – Business Analytics (2 CPE)
- 6 Inventory, Expense and Payroll Fraud (2 CPE)
- 8 K2's Optimizing Your Tech Stack For Efficiency And Cost-Effectiveness (2 CPE)
- 13 Surgent's Business Law Essentials for Practitioners and Controllers (BLAW) (8 CPE)
- 18 Becoming Conflict Competent (2 CPE)
- 21 Addressing Common Documentation Deficiencies (2 CPE)
- 26 Investment Scam Losses: How to Get Deductions (1 CPE)
- 26 Ask Me No Questions and I Will Tell You No Lies (3 CPE)
- 28 Cost of Capital: What It Is and How to Use It (2 CPE)

JUNE SOCIETY EVENTS

- 8-9 2026 Management Conference
- 16 FREE ETHICS Member Webinar: What were they thinking? Case studies in CPAs and Firms Behaving Badly
- 18 Foundations of Business Valuation

JUNE WEBINARS

- 2 Unleashing Creativity in the Workplace (1 CPE)
- 6 2026/27 Not-for-Profit Accounting & Auditing Update (4 CPE)
- 10 Applying the New Expected Credit Loss Model (2 CPE)
- 10 Humanize Automation: Frameworks for Understanding AI and Your Strategy (1.2 CPE)
- 11 Understanding the 4 W's in Budgeting: Who, What, When, and Which? (2 CPE)
- 15 Managing Current Fraud Trends in a Shifting Environment (8 CPE)
- 18 Thrive Amidst the Chaos - 3 Steps to Increase Your Energy and Learn to Dance in the Rain (1.2 CPE)

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



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)

2026 MANAGEMENT CONFERENCE

All In To Power What's Next



June 8 - 9 | 16 CPE | Fargo & Virtual

MONDAY, JUNE 8

8:00 am - 9:30 am

A. Economic Update - Chris Kuehl

9:40 am - 10:30 am

- B1. Analytical Procedures: Not Just for CPAs in Public Practice! - Christopher Harper
- B2. How to Run Powerful and Productive Meetings - Alex Theis*
- B3. Mastering Peer-to-Peer Leadership: Keys to Move into Executive Leadership Roles - Jon Lokhorst
- B4. Mastering Advanced Excel Functions - Brian Tankersley

10:45 am - 12:00 pm

- C1. Fraud, Internal Controls & Ethics: Best Practices - Christopher Harper
- C2. Calm in the Chaos: Mindset Mastery for Today's Challenge - Alex Theis*
- C3. The Leader as Coach: Essential Coaching Skills - Jon Lokhorst
- C4. AI: Real Tools, Real Results - Brian Tankersley - Brian Tankersley

1:00 pm - 2:15 pm

- D1. Professional Skepticism for the In-house Accountant - Christopher Harper
- D2. Atomic Habits at Work: Better Habits for Better Results - Alex Theis*
- D3. How to Sharpen Your Team's Critical Thinking Skills - Jon Lokhorst
- D4. Case Studies in Fraud and Technology Controls - Brian Tankersley

2:25 pm - 3:40 pm

- E1. Listening to the Statement of Cash Flows: Fundamentals and Analytical Techniques - Christopher Harper
- E2. Bridge the Gap: Making Numbers Make Sense - Alex Theis*
- E3. Your Best Leadership: Two Secrets to Become the Leader Everyone Wants to Follow - Jon Lokhorst
- E4. Ripped from the Headlines: Lessons Learned from the Most Interesting Tech Crimes - Brian Tankersley

3:55 pm - 4:45 pm

F. Stress Without Survival Mode - Vanessa McNeal

4:45 pm **Networking Reception**

TUESDAY, JUNE 9

8:00 am - 9:40 am

G. The Ethical Leader - Dr. Mike Kiefer & Heidi Allen

9:50 am - 11:05 am

- H1. The CFO's Role in Enterprise Risk Management - Tracy Cooper
- H2. CPA Profession Update - Emily Klym, Dave Glennon & Sherre Sattler*
- H3. Talent/Personality Matching for High Performance Teams - Dr. Kiefer & Heidi Allen
- H4. AI 101 for CPAs: Core Concepts and Practical Applications - John Higgins

11:20 am - 12:10 am

- I1. Better Management Reporting: Clear + Simple = Great! - Tracy Cooper
- I2. Employment Law Update - MacKenzie Hertz & Quinn Askew*
- I3. Everyday Health and Happiness - Dr. Mike Kiefer & Heidi Allen
- I4. Microsoft Copilot Deep Dive Hands-on Bootcamp for CPAs - John Higgins

1:10 pm - 2:25 pm

- J1. Advanced Capital Budgeting that Supports Effective Decisions - Tracy Cooper
- J2. Tax Update for Business and Industry - Jacob Franklin*
- J3. Humanity at the Center of an AI-Driven World - Heather Ostrowski
- J4. Microsoft 365 for CPAs: Unlocking Hidden Productivity Tools - John Higgins

2:35 pm - 3:25 pm

- K1. Systemic Risk: Six Mega-Trends Facing Organizations Today - Tracy Cooper
- K2. ND State Revenue Outlook with OMB - Joe Morrisette*
- K3. Giving and Receiving Feedback from Any Seat - Heather Ostrowski
- K4. Technology Trends for CPAs and CFOs: 2026 Update - John Higgins

3:35 pm - 4:25 pm

L. Gratitude: Being ALL IN for the People Who Packed Your Parachute - Gian Paul Gonzalez

* Virtual courses do not include all available sessions.

Details

CPE Credit: 16 hours Available (Includes 2 Ethics Hours)

Hotel: Make reservations by **May 8** to take advantage of the group rate (North Dakota CPA Management Conference).

Holiday Inn - Fargo
3803 13th Avenue South
Fargo, ND 58103
701-282-2700
<https://www.ihg.com>

Register at www.ndcpas.org/MGMT26

FEES: (Add \$50 if registering after May 22)

\$475	Society Member	(\$575 Nonmember)
\$425	One-Day Member	(\$525 One Day Nonmember)
\$455	Group Discount	(consisting of 10 or more participants from the same company and can be any combo of in-person and/or virtual)

Cancellations, Refunds and Switching Fees: Full refund if received 10 working days prior to conference. A \$50 admin fee is charged if canceling less than 10 working days before conference. No refunds after June 13. Exceptions considered on a case by case basis. Fees may apply if changing registration between virtual and in-person.



Ethics Member Webinar

FREE

What were they thinking? Case studies in CPAs and Firms Behaving Badly

Speaker: David Schultz | 2 CPE June 16, 2026 (10:00 am - 11:40 am)



Foundations of Business Valuations

June 18 (8 CPE) | 8:30 a.m. - 4:30 p.m.
NDSU-Fargo & Virtual
Speaker: Shawn Stumphf



2026

Annual CPA Convention

Bismarck & Virtual

August 23-25

16 CPE



2026 Farm Tax Conference

Grand Forks & Virtual

September 21-22, 2026


16 CPE







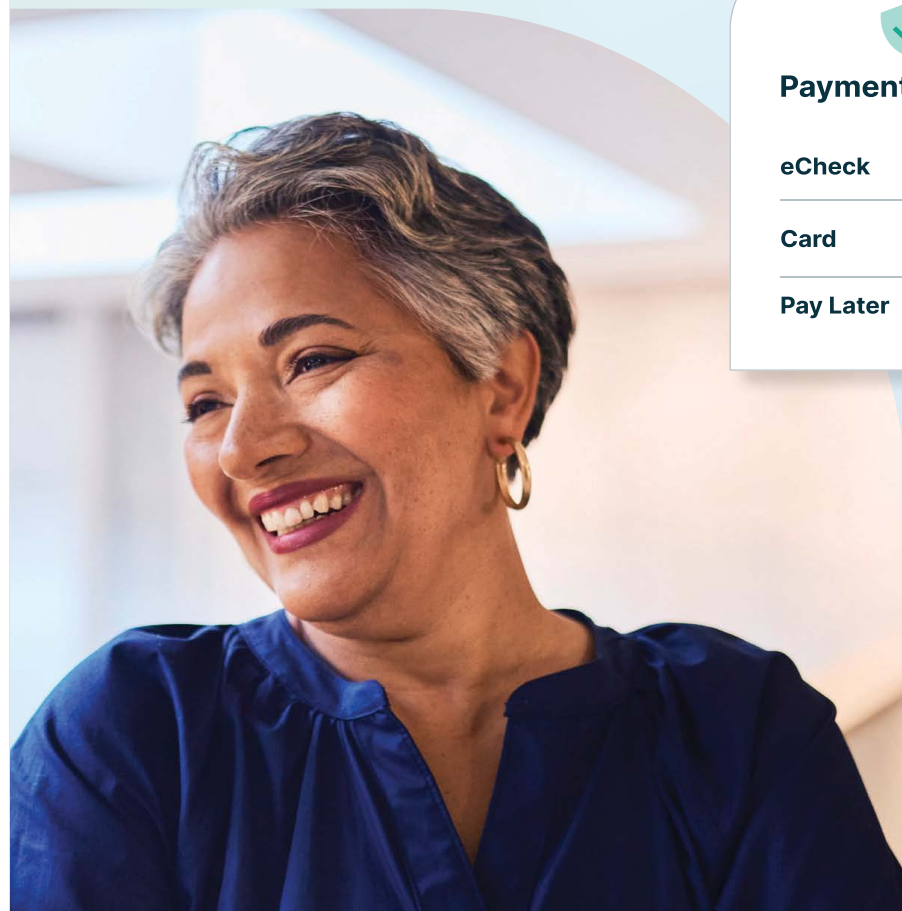
Faster payments. Easier billing.


Get paid faster and simplify billing with 8am CPACharge, trusted by 25k+ accounting professionals.

 **Purpose-built** for accounting professionals


 **Faster reconciliation** with next-business-day deposits


 **Preferred by AICPA** and 30+ state CPA societies






Payment method

eCheck 

Card 

Pay Later 

**Built for accounting.
Trusted by CPAs.**



Learn more at
cpacharge.com/ndcpas



RENEE M GRAVALIN
NATIONAL VOLUNTEER SPOTLIGHT



I am currently serving as a member of the AICPA Healthcare Expert Panel and am in my second rotation on this panel. The panel consists of 12 members who focus on accounting and auditing matters affecting the healthcare industry, including the evaluation of proposed standards and their potential impact on healthcare organizations. Panel discussions emphasize both technical considerations and practical implementation challenges across a broad range of healthcare providers.

I have worked in public accounting for nearly 38 years, with the majority of my career spent at Eide Bailly LLP in Fargo, following an earlier role with one of the former “Big 8” firms. My introduction to healthcare auditing occurred early in my career while working on a large healthcare client during my internship at Arthur Andersen. That experience sparked a lasting interest in the healthcare industry, particularly its nonprofit, mission-driven focus. I currently work with a diverse portfolio of healthcare clients, including critical access hospitals, large health systems, federally qualified health centers, cancer centers, ambulance services, home health and hospice organizations, and Native American health centers. While most of my clients are not-for-profit entities, sustainable financial performance remains essential to fulfilling their missions—captured in a phrase I often use: “No margin, no mission.”

My interest in serving on the Healthcare Expert Panel developed after attending several AICPA Annual Healthcare Symposiums. I observed that much of the guidance and discussion was directed toward large healthcare systems, while smaller organizations—particularly critical access hospitals—often faced significant challenges in implementing new standards due to limited resources. In many of these organizations, finance leaders manage multiple responsibilities, increasing the burden of understanding and complying with increasingly complex reporting requirements. I joined the panel to help ensure that the perspectives and capabilities of smaller healthcare organizations are considered during the standard-setting and guidance-development process.

My participation on the Healthcare Expert Panel has provided valuable opportunities to collaborate with professionals across the country who share a commitment to the healthcare industry. Panel discussions are thoughtful, inclusive, and focused on healthcare-specific implications of both existing and proposed guidance. This collaborative environment supports a thorough vetting of issues and enhances the quality of resulting standards. The panels also assist with periodic updates to AICPA Audit and Accounting Guides. As part of this process, smaller working groups conduct detailed reviews of individual chapters of the Audit and Accounting Guide for Healthcare Entities. Contributing to this work—and seeing my name included in the Preface of the guide—has been a particularly rewarding professional milestone.

Overall, my experience as a member of the AICPA Healthcare Expert Panel has been deeply rewarding. In addition to expanding my professional network, I have developed collegial relationships with experts across the country whom I regularly consult on complex client matters. I am grateful for the opportunity to contribute to the profession while remaining connected to a national network of healthcare accounting and auditing professionals.

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. To nominate or apply for life membership, simply prepare a brief recommendation letter and email it to the Society office, mail@ndcpas.org. Nominations due May 1.

THE MAKING A DIFFERENCE AWARD

This award is available to recognize significant contributions in community service or within 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 due July 15.



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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 Hoss Hosing It Up

Hoss Cartwong, CPA, has serviced his audit client Ponderosa Panderings, a think tank, for many years. The Company bought a new software package "Think Big" which is well known in the consulting sector and would be considered to be a commercial off the shelf software (COTS). The Company will be, among other things, using this package as a Financial Information System (FIS) solution meaning that it will be the application that merges the service data into the financial statement process. Hoss has been asked to modify and develop new code outside the original package.

Q. Can he execute this task and still maintain his independence?

A. No. Because he is customizing a FIS solution, independence is impaired. (See 1.295.195.14).



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: More practices coming soon! For general information call 800-397-0249 or view listing details and register for free email updates at www.APS.net.

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Tax software will always outperform an accountant at inserting the right number into the right box, but it will always fail at truly understanding the client, their wants and their desires — and helping accomplish them.

This nuanced approach, essentially the ability to understand the subtle differences based on unique situations that a business owner is facing, is crucial. And that is something that software, technology or AI can never do.

Exert Influence

The third way to never be replaced by software, technology or AI is by leveraging the fact that we, as humans, have the ability to get other humans to act.

Simply: We can influence other people in a way that software never could. If they could, then all sports coaches could be replaced. All teachers could be replaced. And all CEOs would be replaced.

The key here isn't to be a taskmaster. If CPAs really want to motivate their clients or organizations, they need to communicate to them in their language. Not in the language of accounting, but rather in the language of their business. It's much easier to motivate people when they understand exactly what they're doing and why. Once CPAs develop this skill, they'll find that accountability comes pretty easily.

It is for this reason that CFO advisory services cannot be replaced by technology, software or AI.

Every business owner needs a CPA to help them strategize for the future. A human. This isn't something software could ever do, because the human connection — the trusted relationship between CPAs and their organizations or clients — is key to a successful partnership.

No AI can do this. No app can do this. Only you.

Adam Lean is a Co-Founder of The CFO Project, which helps accountants, bookkeepers, and finance professionals add CFO Advisory to their practices with a system they can actually follow. He can be reached at adam@thecfoproject.com.

High School Visits

Thank you to everyone who volunteered to speak at local high schools. Your involvement helps support and inspire students considering the accounting profession.

- Isaac Mohr
- Josh Odegard
- Logan Bruce
- Lindsey Slappy
- Christian Johnson
- Sherre Sattler
- Jon Christianson
- Ryan Olson
- Jennifer Bollingberg
- KateLynn Albers
- Emily Klym

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UPDATES FROM THE STATE TAX COMMISSIONER

Brian Kroshus



With Tax Day now behind us, we're beginning to get a clearer picture of the impact recent federal tax legislation had on this year's filing season. As expected, North Dakota followed suit with federal results, with smaller liabilities and larger refunds compared to last year for filers across the state.

It's worth noting that while April 15 is the exclamation point for many, work at our agency continues in earnest from a processing standpoint well beyond that date. At the time of this writing, more than 400,000 of the 485,000 returns we anticipate receiving this tax season are now marked as processed and complete. The remainder either require further inspection to resolve a potential discrepancy or involve an extension request.

While we as North Dakotans, at least as a rule, tend to be rather diligent when it comes to deadlines, our punctual nature can sometimes be disrupted by life events or waiting for a missing document. As a result, roughly fifteen percent of all filers ask for more time to complete the task at hand each year.

As mentioned, citizens are seeing larger refunds this year, providing further reason to have filed early. Beyond the financial incentive, recent changes in postal processing procedures causing postmark dates to no longer coincide with the day mail is dropped off, means filing early offers

an added layer of protection from potential late-file penalties. Better yet, filing both early and electronically provides increased protection from a timing and security standpoint.

Each year finds more and more North Dakotans trading paper for e-file, with ninety-five percent having now having moved away from what was once the gold standard method to file a return. With time comes progress and modernizing of processes and procedures and not surprisingly, the world of tax is no different.

Between this tax season and next will be the 70th Legislative Session which in all likelihood, will still be underway at this time in 2027. Whether lawmakers choose to discuss income tax policy or again concentrate on property tax, remains to be seen. But, odds are that the latter will be a primary focal point.

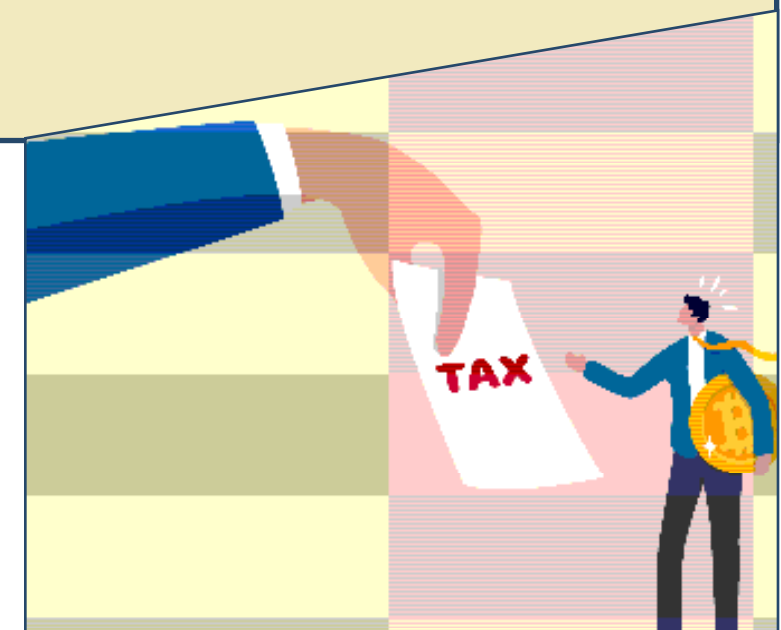
That's not to say some income tax-related legislation won't make its way into the mix but given current economic uncertainty, particularly in the energy and agricultural sectors, sweeping change on that front isn't likely if revenue collections soften and fewer funds are available from a budgeting standpoint.

At this point what is known is that while another Tax Day is now in the books, work continues. Still, it's only fitting to pause and express our appreciation for the partnership we have with you as a member of the accounting community, recognizing the essential role you play leading up to, through, and beyond Tax Day.



2025-26 AICPA COMMITTEE MEMBERS

- Amanda K Gessner, AICPA Foundation Scholarship Committee
- David Glennon, Elected Member of Council Member
- Renee M Gravalin, Health Care Expert Panel Member
- Mandy Harlow, State Board Committee (SBC) Member
- David W Holt, Auditing Standards Board Member
- Emily Klym, Designated Council Representative
- Matt Labernik, Student Recruitment Committee Chair
- Michelle Schumacher, AICPA Board of Directors Member



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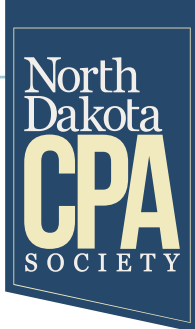
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