



ADAPT AND THRIVE

AICPA FALL COUNCIL UPDATE BY CLARENCE SITTER



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In October, the North Dakota delegation attended the AICPA Fall Council meeting in Chicago, Illinois. “Adapt and Thrive” was the theme for the meeting as the AICPA continues to look at the future of business and the CPA’s role. While many updates were provided on various topics, the meeting focused on the CPA Pipeline shortage and the new CPA exam format coming in 2024.

CPA Pipeline Shortage

The CPA Pipeline shortage is nothing new and seems to come and go in cycles. As a CPA, I believe we all have a duty to help recruit and invite others to join our profession. This task never stops and will always be a constant in our profession. Research being done has provided some interesting information about students today. During Barry Melancon’s (CEO of the AICPA) update on the profession, he shared that less than 50% of students say

they have the necessary skills for the “new world of work” in 2030. Michael Decker, VP for the AICPA’s CPA examination and pipeline, noted during his update on the CPA pipeline that fewer students are enrolled and interested in college now than in the past supported by a few stats (below) from the National Student Clearinghouse Research Center and the National Center for Education Statistics.

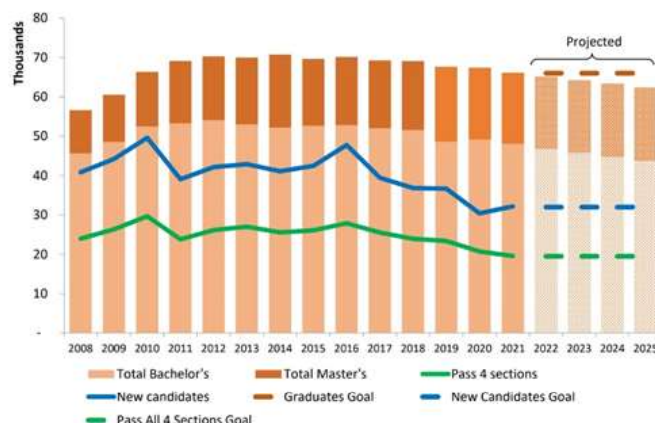
- Undergraduate enrollment is down over 1.4 million students (-9.4%) from the Spring 2020.
- Community college enrolment is down over 827,000 students (-16.6%) from Spring 2020.
- Only 45% of teenagers think education is necessary beyond high school due to the value of the degree, the cost of obtaining a degree and the time to complete the degree.

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Declines are noted in accounting students and exam candidates over the last decade as noted in the AICPA’s data tracking of accounting graduates and exam candidates.

US accounting graduates / Global CPA candidate goals



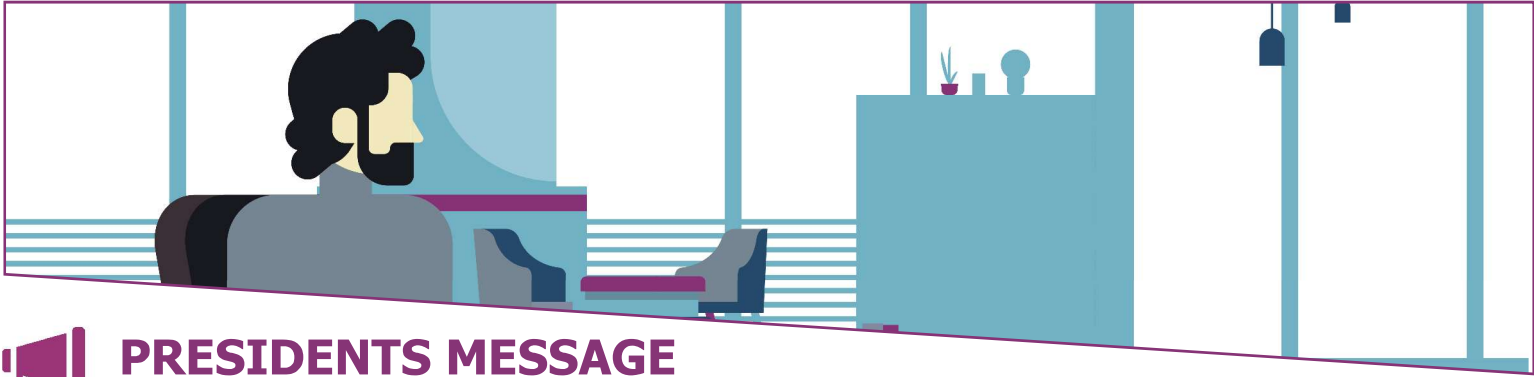
Goals

- 66k graduates
- 33k (50%) new candidates
- 19.5k new CPAs annually

Courtesy of AICPA council slides

The AICPA has several initiatives underway to help address the current shortage. Some of these initiatives include advocacy efforts to get accounting included in the STEM acronym; developing an accounting class that gives dual credit for high schools and college called “Accounting+”; providing more access to mentors, schools, firms, internships, resources on the prospective CPA’s journey; and developing an accounting opportunities week in conjunction with state societies in November each year. Hopefully, these initiatives along with some of the work on the new exam format will change some of the numbers for the profession.

Continued on page 6



PRESIDENTS MESSAGE

It is early December and the weather outside is...

Our Board meets each December in Fargo. Productive meeting times are sandwiched around a relaxing evening dinner and a goofy gift exchange. The current forecast for December 12-15 is looking like lots of snow and wind for much of North Dakota. We will have to see how this plays out: Will all Board members make it to Fargo? Will the meeting convert to a virtual meeting (yuck – too much of that lately)? Will Board members make it to Fargo and be stranded? No matter what happens, I am confident our Board will help push our CPA environment forward.

We are at an interesting point in our history, as are many other professions. One key issue is how will we develop a sufficient pipeline of new CPAs so that we can continue to serve society in a meaningful way. Our services are needed! I challenge each of us to ask: How can I help with the pipeline issue?

At the AICPA Fall Council meeting in Chicago, we heard about an AICPA apprenticeship program that is approved by the Department of Labor. The program is officially known as the Registered Apprenticeship for Finance Business Partners. Apprentices enrolled in this program have the goal of earning the CGMA credential. Can we provide similar, perhaps less formal, experiences at our workplace that will encourage and help people become CPAs?

In the AICPA Insight Blog, Hannah Pitstick notes: “Adopting a growth mindset and embracing lifelong learning has the potential to improve your mental health, add variety to your daily work, expand your social network, make you essential in an ever-changing

economy and increase trust with clients.” The Society will be asking for volunteers to share their CPA story with young people who will need to discern their profession. Are we willing to share our story of lifelong learning and fulfillment while being a CPA?

Are we willing to participate in a grass roots effort to increase the likelihood of more students sitting for the CPA exam? Recall the Society has asked that ND candidates be eligible to sit for the CPA Exam after attaining 120 college credits. Are there other things we can argue for?

The pipeline issue does not have to be all doom and gloom. It will take great ideas and effort to be successful. In her book *Dare to Lead*, Brené Brown challenges us to “lean into difficult conversations, meetings, and decisions.” In his book *Never Finished*, David Goggins notes we have a choice to make. We could live in our comfortable, safe place and think the pipeline issue is not my fault or my responsibility. “Or I could leave all that behind for a world of possibility, much more pain, unfathomably more hard work, and zero guarantees of success.”

My time on the Board of Directors has been a blessing for me. Working with so many great people from the Society office and the accounting profession has been awesome. Would you have an interest in serving on the Board or one of the Society’s committees? Do you know someone with great skills, content knowledge and a heart to serve that we should approach to serve on the Board? Don’t be afraid to let us know – and ponder the pipeline.

Robert Dosch, CPA
President



LEADERSHIP CONFERENCE 2022 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: Barry Melancon (AICPA President), Brittany Dunn (NDCPAS President-Elect), Okorie Ramsey (AICPA Vice Chair), Sherre Sattler (NDCPAS Executive Director)



MEMBERS ON THE MOVE

EIDE BAILLY PROMOTIONS TO LEADERSHIP ROLES



Brittany Dunn, National Dealership Industry Leader: Brittany Dunn has recently been promoted to National Dealership Industry Leader. In this position, she provides direct dealership client support, while also leading a firmwide team in providing operational and growth strategy. Brittany is currently the President-elect for the ND CPA Society.



Kirk Lindemann, National ESOP Leader: Kirk Lindemann has been promoted to National ESOP Leader. In this position, he provides direct comprehensive ESOP consulting and compliance services to clients and other ESOP affiliates. Kirk also works to guide firmwide growth and development strategies for this fastgrowing business ownership structure.



Derek Flanagan, Audit Department Head – Fargo Office: Effective May 1, 2023, Derek Flanagan will become the Audit Department Head. In this role, he will oversee the Audit Department and lead a team of audit professionals in the Fargo Office. As someone who truly values client service, Derek will continue to ensure the team helps clients identify positive changes through the audit and review process.



Lisa Chaffee will become the new Market Leader for the firm's Bismarck office. In this new role, Chaffee will be responsible for strategic growth of the Bismarck office, fostering the firm culture and staff development, and ensuring client service remains a priority.



STATE BOARD OF ACCOUNTANCY LAW UPDATE

The North Dakota Board of Accountancy has submitted an agency bill to update the current law. Here is a brief recap of the proposed changes.

- Candidates can take the exam when they have 120 semester hours of college education
- Any hearing regarding a disciplinary action or denial of a license must be held pursuant to chapter 28-32. Until there has been a determination to pursue disciplinary action – complaints are kept confidential. After a determination is made, it will become public.
- Inactive/Retired Status – the Board may by rule create an exception to CPE requirements for those who are not performing any sort of public accounting. Licensees would have to be granted the exception and would have to use the word “inactive” by their title.
- Removal of good moral character references – required to do this by previous legislation
- Removal of some old transition language

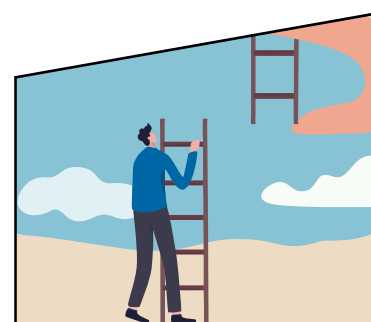
The Board of Accountancy is also working on changes to the rules. These will be submitted at a later date. The Society attends all Board of Accountancy meetings. We did advocate for allowing candidates to sit for the exam at 120 hours. We also encouraged the Board to keep the option of inactive status.



WELCOME OUR NEW MEMBERS

Grace Adelman, Bellingham
Nolan Anderson, Mandan
Breann Augdahl, Fargo
Victoria Austin, Mandan
Hallie Bakke, Bismarck
Miranda Barraza, Williston
Tonya Berg, Fargo
Madison Bodine, Mandan
Sawyer Dahl, Fargo
Parker Decoteau, Bismarck
Bethany Fraase, West Fargo
Jack Fudge, Perham
Benjamin Gartner, Grand Forks
Tracie Gefroh, Bismarck
Cathy Gross, West Fargo
Haley Helmin, Fargo
Braedon Kelly, Grand Forks
Abby Kiesow, Fargo
Jolene Kuchera, Wyndmere
Anne Mager, Grand Forks
Miranda Millette, EGF
Misty Nelson, Fargo
Sanjay Rajamohan, Fargo

Miranda Rasmusson
Austin Ratliff, Moorhead
Coralie Schwartzwalter
Maxim Sementsov, Minot
Jennifer Spencer, Minot
Jacob Stich, Fargo
Nathan Talbott, Max
Evan Varns, North Saint Paul
Megan Weber, Henning
Kylie Wolkenhauer, Grand Forks



NINE HUNDRED MILES AND LOADS OF SMILES

Sherre Sattler, Executive Director



In November, Society President, Robert Dosch, and I traveled the state for the annual officer's tour. The tour is a chance for members to meet the new President and to hear what is happening locally and nationally with the profession. More importantly, it gives us a chance to hear from you.



Robert's career experience as an educator has been very helpful during his time on the Board. Pipeline challenges and the new CPA exam were two of his focus areas on the tour. Specifically, he talked about a "bridge" program that is being discussed by the AICPA and NASBA. The principles of this "earn while you learn" program are to find a cost-effective way for students to earn the additional 30 credits (above the typical 120 credit bachelor's degree) needed to become a CPA. In addition, this program needs to be scalable by firm size. They are planning to launch a pilot program in the fall of 2023 which will likely include

- accredited courses
- placement in firms
- time to take on-line courses, study and prepare for the exam
- suggested salary ranges and benefits for employees

This concept is intended to be another option for students to consider. Many students may opt for the current path where they can earn their master's degree or perhaps double major in a related field to fulfill the requirements.

Robert also spoke a little about CAS (Client Accounting Services) which is the fastest growing service area for firms. It was interesting to hear how many of our members are offering CAS.



My section of the tour talk focused on some committee items as well as current advocacy issues. It is a legislative year which means our tax and legislative committee will be meeting more frequently to review bills. Please send a note if you are interested in joining the group! Our meetings are all virtual and we keep them as succinct as possible. We also discussed law and rule changes the State Board of Accountancy is considering. See page 3 for an update on that.

Thank you to all who took the time to attend a tour stop. Both Robert and I were impressed by the questions and conversations along the way. As we drove, Robert shared how his time as a traveling auditor with Honeywell taught him patience and how to get along with people. I think it made him a great travel partner because our time on the road was a breeze! Thanks for the laughs Robert - sorry we didn't have time for the Whirla Whip!

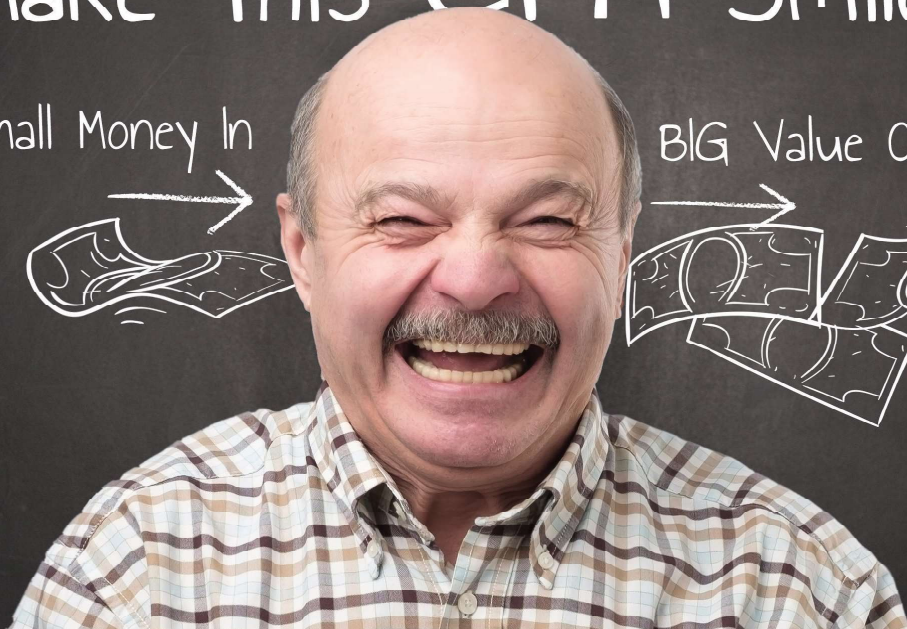


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New CPA Exam Format

The new CPA exam format will be implemented in January 2024. A refresher on the new format can be found here: <https://www.evolutionofcpa.org/>

The AICPA and NASBA are working jointly to make the transition smooth for candidates, academia and the profession. In addition to growing the pipeline of candidates to sit for the exam, the organizations are also looking at ways to lower the dropout rate of candidates. The pass rate for the exam remains at approximately 57% and has not changed much over the years. The good accounting students are taking the exam but the students not sitting for the exam are simply not finding value in being a CPA or are moving more to the computer sciences, marketing and finance programs.

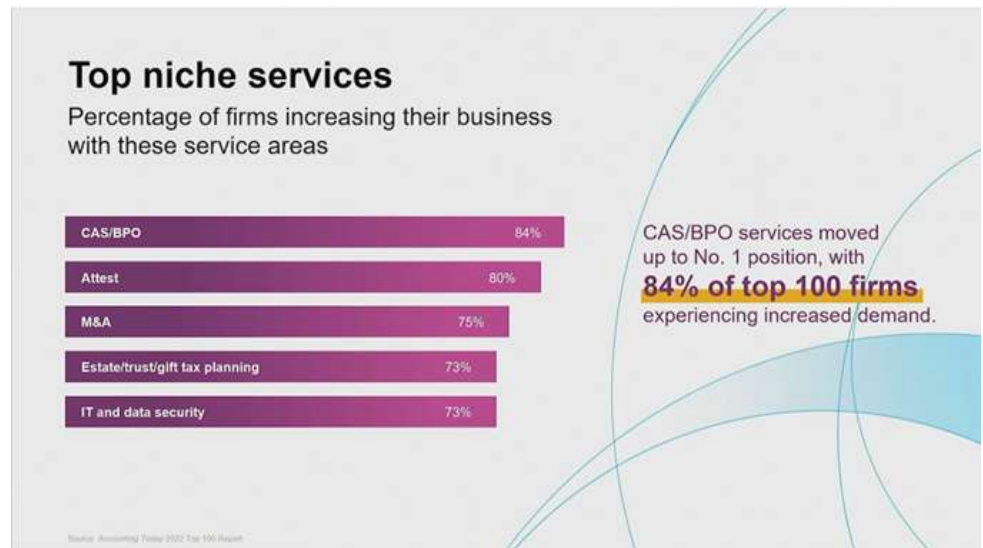
Several ideas of improvements or changes being considered to help increase the number sitting for the exam and reduce the drop out of candidates are below.

1. The candidate gateway is being overhauled to cater to individuals in the process including increasing the number of communications and making them more encouraging to keep going while informing them about significant dates and milestones during the process.
2. All credits for sections passed will be extended as of January 1, 2024 and will be valid until June 30, 2025.
3. The time to complete the exam is going to change from when the candidate sits for the first passing section to when the candidate receives their first passing score.
4. The number of months that passing sections will remain valid is being discussed and will likely be lengthened from 18 months to 36 months.
5. Work experience and internships are being looked at as one possible way to meet to the 150 hour requirement as long as the "rigorous" standard is met.

Other Notes & Updates

- A recent Department of Labor study on employee benefit plans indicated audit quality continues to improve based on the initiatives that were undertaken in the last several years between NASBA and AICPA.

- Client Accounting Services (CAS) or Business Process Outsourcing (BPO) is the fastest growing segment for the top 100 CPA firms with 84% experiencing increased demand and margins around 35% for this work. Outsourced CFO services is one of the biggest opportunities in this area. Other top growth areas for CPA firms are shown in the slide below. The largest growth opportunity within the attest area is SOC2 reporting which focuses on processing integrity, security of data, cyber security, etc.



- M&A activity has exceeded 2019 levels and it is expected to continue as firms continue to evolve to find resources, technology solutions, expand offerings, and most importantly – talent.
- 61% of environmental, social and governance (ESG) assurance services were performed by professional accounting firms according to the AICPA's research. The Securities and Exchange Commission is proposing regulation on all public companies on this type of reporting and it will likely be required in the next few years.
- The work on the Dynamic Audit Solution is continuing and is an area the AICPA feels it can bring some value to the marketplace. Version 3 is intended to be a commercial release in June 2023.
- FASB and GASB provided some updates on their continued work on standards. The primary focus areas of their work currently is in ESG,

fair value versus historical cost and intellectual/digital assets. Accounting standards are likely going to continue being a hybrid of management estimates, fair value and historical cost based on what makes sense for each topic.

- The AICPA Town Hall Series is very popular and is a bi-weekly news broadcast webinar on Thursday's from 2-3 pm (Central). This is a great resource for timely information on accounting profession's latest news, analysis, and insights, and practical

guidance to help understand the most pressing issues facing the profession. It is free to AICPA members and qualifies for 1 hour of continuing education.

- An ongoing debate is occurring in the workforce with management desiring employees to be back in the office while workers are wanting to work from home. Studies indicate that 87% of employees think they are being productive at home while only 12% of employers have confidence that their team is being productive when working remotely. There is also research suggesting that soft skills are waning or not developing in people who work remotely.

It is an honor to represent North Dakota CPAs on the AICPA Council and I look forward to bringing you more updates and information after the Spring Council meeting in Washington, D.C. in May 2023.

MEET OUR MEMBERS

Arnold Bolland, CPA



Position: Financial Reporting Analyst II
Doosan Bobcat, West Fargo, ND

Hometown: Fergus Falls, MN

Degree: Minnesota State University
Moorhead/Bachelor of Science degree
in Accounting

Who inspired you to become a CPA?

My father Arnold G. Bolland is a retired CPA in Minnesota and I have always looked up to him. Even when I was little when people asked what I wanted to be when I grew up, I would surprise them by responding with "I want to be an accountant."

What is your favorite thing about your job?

My favorite part of the job is being able to work together as a team to determine the accounting treatment for various unique transaction. I enjoy learning about the similarities and differences between GAAP and IFRS while performing accounting research.

What was your first job? I detailed cars at a used car dealership.

Tell us about your family: All my immediate family members have or had accounting related jobs. My father was a bank examiner and my mother worked in accounts payable for the state of Minnesota. I have an older sister that works in accounts receivable for a company in Fargo. I also have a Goldendoodle named Hemi.

What do you like to do in your free time: I enjoy traveling and experiencing new places. I also like cars and enjoy going for cruises around town on weekends.

Favorite Vacation: My favorite vacation was an African Safari where I stayed in nature preserves in four different countries.

Favorite Food: Filet Mignon Steak

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AICPA, DOL LAUNCH FINANCE APPRENTICESHIP PROGRAM BY DANIEL HOOD

The American Institute of CPAs and the Department of Labor announced the first three companies to participate in the Registered Apprenticeship for Finance Business Partners program — technology company HP, Liberty Bank and insurer Aon.

The program gives participating apprentices a full-time job combined with on-the-job training and mentorship, and a learning program built around the CGMA Finance Leadership Program that will end in the apprentices earning the CGMA credential.

The apprenticeship is the first of its kind for accounting and finance. “When you hear ‘apprentice,’ you’re thinking a bricklayer or a construction guy,” noted Tom Hood, executive vice president of business engagement and growth at the AICPA. “This idea of a professional apprenticeship is relatively new.”

The Department of Labor will be highlighting the signing of the three employers to the program at an event in Chicago on Monday timed to coincide with the start of National Apprenticeship Week and will feature First Lady Jill Biden and Secretary of Labor Martin Walsh. The event will also highlight programs in cybersecurity and at McDonald’s, in part to emphasize the fact that apprenticeships are not limited to vocational positions.

AICPA officials were quick to differentiate these apprenticeships from the internships that are common in public accounting.

“It’s very structured — it’s a paid job rather than an internship,” explained Joanne Fiore, AICPA vice president of pipeline and apprenticeships. “There’s on-the-job training in which the employee commits to providing experiences that help you grow with a mentor to shepherd you through, as well as related instruction.”

“This is a job, and you’re expected to do the job and potentially rise up,” added Hood. “You’re hired, and there’s no automatic out [as with an internship]. It’s about three years to go through the CGMA curriculum — which they are actually applying in their job role as they go.”

The apprenticeships are also more complicated to set up than the average internship. They have to be registered with the Department of Labor and meet DOL standards, and then they rely on a broader community to set up.

“You need employers and intermediaries like us developing standards, and then you need community groups to help support the apprentices,” Hood explained. “Those are the three components you need to do this right.”

The employer networks that underpin these kinds of apprenticeships tend to be local to major metropolitan areas (Chicago’s, for instance, is well-established, and that’s why the signing event is being held there) — and those areas also tend to be home to large groups of people who are underrepresented in the accounting profession.

“All of these employer networks are in urban areas where the need for good jobs is significant, and there’s the opportunity to tap a pipeline of talent that we don’t always get access to,” said Hood. “You’re offering a job level that many people might not even know is possible.”

Currently, the three employers have approximately 40 apprentices either registered or in the pipeline, all of whom already have four-year degrees, but Hood foresees a time when apprenticeships may be expanded to those with two-year degrees, or who are still looking to finish college — in which case the apprenticeship might include college credit.

He also imagines expanding this type of apprenticeship to people of all ages and employment circumstances. For instance, an industrial company “could take a plant manager who’s going to be automated and take all their deep industry knowledge and supplement this with finance skills and give them a whole new career. ... We were talking with AARP, and they said, ‘What about older people who could be displaced?’ It’s about upskilling and reskilling and offering a really good job — that’s what this is opening up. That can be at any age and at any level.”

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- Annual Update for CFO's & Controllers
- Business Ethics
- Cybersecurity
- Internal Controls
- Economic Update

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The Case of a Hatchet Job for D'Skushin

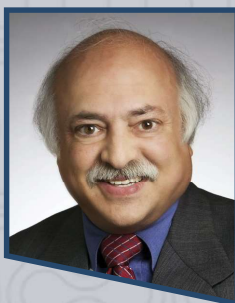
Frank D'Skushin is an assistant controller at Cats 'n' Jamas, Inc. a manufacturer of boutique clothing for pampered cats. His supervisor, Molly Hatchet is the Controller and told Frank not to record a certain invoice in accounts payable at October 31, 2022. This misstatement's effect is having Cats 'n' Jamas complying with a net income covenant with its bank when, in fact, it did not. Molly is not a CPA. Molly threatened to give Frank a pink slip if he mentioned this to the CFO. Frank complied.

Q. Is Frank unethical under the AICPA Code?

A. Yes. At 2.130.020.06 and .07 it is considered subordination of judgement if you don't take this issue to a level higher than Frank's supervisor, who is the genesis of the problem. At 2.130.020.09 it is noted that Frank should consider resigning from Cats 'n' Jamas.

Charles Selcer, CPA

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 and charities, including organizations subject to Circular A-133.



CLASSIFIEDS

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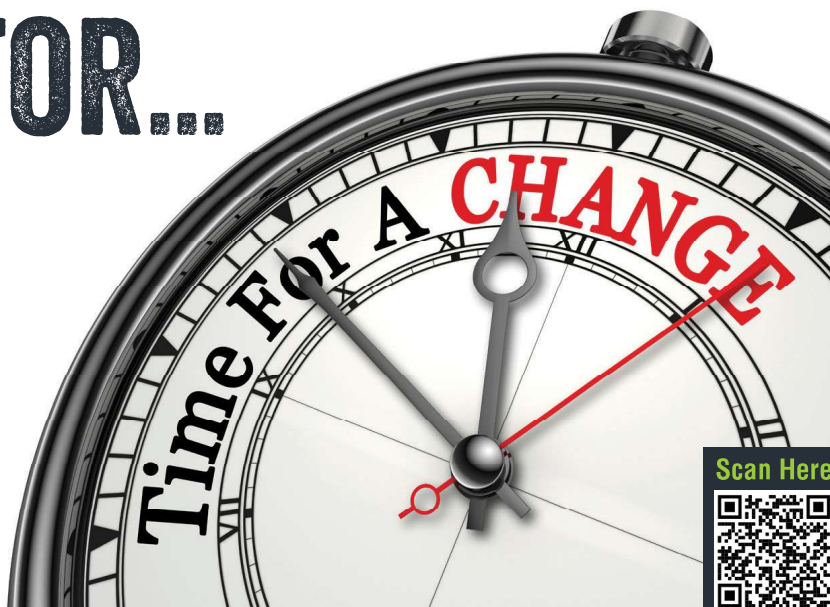


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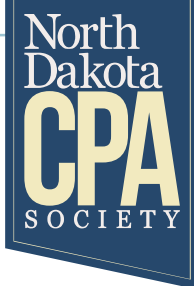
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North Dakota CPA Society

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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.

