# Dakota CPA Connection

*Produced by the North Dakota CPA Society*

September 2024 | Volume XXXVI | No. 05

*Recent Exam Passers Welcomed at the 2024 CPA Convention in Medora*

## LICENSING DISCUSSIONS SHIFT INTO HIGH GEAR

*By Sherre Sattler*

After years of discussion and debate, the progress on potential licensing changes seems to be quickly evolving. There are a multitude of stakeholder groups meeting right now and the details on the prospective future of CPA licensing seem to be changing with each new meeting update.

To be clear, CPA licensing is dictated by state law. The majority of states (all but Hawaii) have laws that are considered to be substantially equivalent which allows for mobility, or the ability for CPAs to practice across state lines without having to become licensed in each individual state. However, in recent years, many states have been looking at changing licensing in hopes of attracting more CPAs to the profession. Making changes could lead to the loss of mobility which is an outcome no one wants. So now, there is a national discussion focused on what changes should be made and how to make those adjustments without messing up the ability to practice across state lines. The goal is to come to a consensus and then states can start moving forward with law and rule changes to accommodate the new concepts.  One way that many feel this could be accomplished is by making changes to the UAA (Uniform Accountancy Act). What is the UAA? The AICPA and National Association of State Boards of Accountancy (NASBA) Uniform Accountancy Act (UAA) is an "evergreen" model licensing law developed to provide a uniform approach to regulation of the accounting profession.

As I noted in the beginning, MANY stakeholder groups have been meeting but let me focus on a recent update by NASBA's Professional Licensure Task Force. The purpose of this group is to consider new concepts for CPA licensure that may be included in the UAA to update the current licensure model.

The idea exposed during a late August meeting proposed the following framework:

**Original Pathway #1:** Bachelors Degree with concentration in Auditing, Accounting & Business + 30 additional hours of education +1 year of general experience

**Original Pathway #2:** Bachelors Degree with concentration in Auditing, Accounting & Business + Masters Degree (Macc, Mtax, MBA) + 1 year of general experience.

**Additional Pathway #3:** Bachelors Degree with concentration in Auditing, Accounting & Business + 1 year ENHANCED experience + 1 year general experience (You may hear this new option referred to as 120+1+1).

**What is Enhanced Experience?**
Basically, this is experience with guard rails. A candidate would need to have

*Continued on page 7*


In November, the North Dakota CPA Society is partnering with the AICPA on a national Accounting Opportunities Experience initiative. CPA volunteers will be visiting with high school students virtually and in-person to raise awareness of accounting career opportunities.

In This Issue

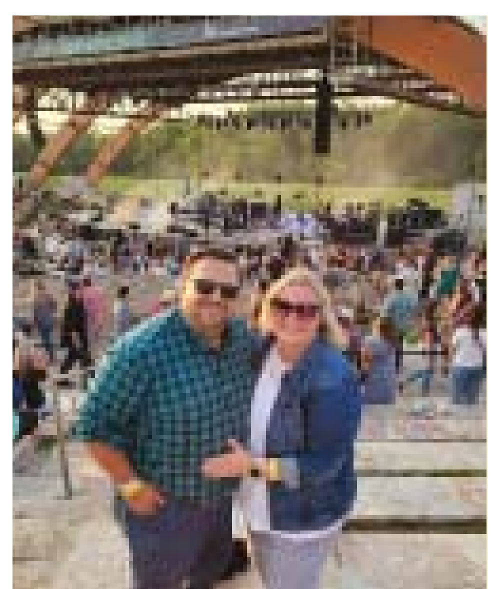
# MEET OUR PRESIDENT

## RANDY HELLER , CPA


**Current Position:** Tax partner and Tax chair at Widmer Roel PC

**What is your background as a CPA:** I began my public accounting career with Brady Martz in Grand Forks after graduating from North Dakota State University. Unlike the average college student who changes their major at least three times, I knew from my first few high school classes that accounting was the profession for me. After five busy seasons with Brady Martz, I decided to move back to Fargo, where I worked as an accounting manager for a local customer support corporation. However, after a few months, I realized my passion for public accounting and joined Widmer Roel PC in December 2004. I have just completed my 25th busy season.

**What are the biggest challenges facing the accounting profession today?** The pipeline shortage remains a significant challenge for the accounting profession. The next generation of potential accounting students has more career opportunities than ever before. Unfortunately, the stereotype of accountants being boring, the long busy season hours, and advisors suggesting that the profession is dying have led individuals to pursue different paths. Like any profession, there are pros and cons, and we need to do a better job of highlighting the positives. Instead of merely surviving another busy season, share stories of how you assisted with a client's merger, performed a business valuation to help sell a client's business, or created a successful tax plan that saved your client a significant amount in taxes. During the new CPA round table, multiple panel members discussed the flexibility the profession offers to be active in your children's lives and the financial stability that allows your kids to participate in various activities.



Another challenge facing the accounting profession is the ripple effect of states proactively seeking solutions for the pipeline shortage. New licensing requirements, such as 120 credit hours and 2 years of work experience, are being proposed to become a licensed CPA. These changes to state licensing requirements may result in the state not being substantially equivalent and could lead to a loss of mobility. Currently, individual licensing allows us to perform services for clients in multiple states without needing to be licensed in each state. The CPA profession is the only profession allowed to do this and it could be detrimental if mobility is lost.

**What excites you most about being on the Society Board of Directors?** Serving on the society board allows me to give back to the profession. North Dakota is fortunate to have dedicated staff like Sherre and Ryan, along with an engaged board of directors. As a group, we have successfully navigated a reorganization between the society and the state board. We continue to focus on strategic planning and are committed to finding solutions for our current pipeline shortage.



# LIFETIME MEMBERSHIP AWARDS

## RICK LEE

Rick Lee has been a dedicated CPA, both to his clients and to the profession. He served the ND CPA Society consistently from 1984-2008. Rick was involved with the MAP, Ethics, Public Relations, Auditing, Membership, and Nominations Committees. He also sat on the Board of Directors from 1992-2000, serving as President in 1998-99. Rick was appointed to the ND Board of Accountancy for two terms, serving from 2006 - 2016.

## DIANNA KINDSETH

Dianna Kindseth has been a member of the Society for over 40 years. She served on 8 committes from 1993 through 2022. Dianna was the Society Board President in 2019 - 2020. She was loyal, dedicated and worked tirelessly for her clients. Dianna always wanted to help employees improve.

# MAKING A DIFFERENCE AWARD

## KATELYNN ALBERS

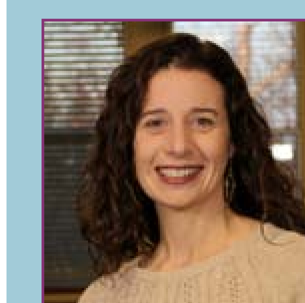
The Making a Difference Award is to recognize contributions made by a society member in such areas of service, education of the CPA profession. KateLynn qualifies in all areas of these.

Prior to becoming an Assistant Professor at Minot State University, KateLynn worked in public accounting there she discovered her true passion was helping young professionals as they were starting in their career.

This desire to help young professionals led Katelynn to become an Assistant Professor at Minot State University. Over the past few years at Minot State University, KateLynn has built a positive rapport with many students on campus. Many students that have taken her courses throughout their college education have provided positive feedback on her as an educator.

# MEET OUR NEW DIRECTOR

## NICOLE WALD



**Hometown:** I lived in quite a few places growing up; Rolla, Bismarck, Hasbrouck Heights, New Jersey and Minot.

**Alma Mater / Degree:** I have a Bachelor's of Science in Accounting from Minot State University and a Masters in Taxation from the University of Cincinnati.

**Current Job Position:** I am an Assistant Professor at Minot State University. Go Beavers!

**Employment History / Background:** I have an eclectic work background. I owned a small business for a few years which gave me great insight into the rewards of a small business along with the struggles that they face. I also worked in corporate accounting for both IMM and Centerspace (formerly IRET) before moving into public accounting for both Brady Martz and Eide Bailly. I found my home in teaching in 2017. Although I still maintain a small practice, my heart is in the classroom.

**Any current Professional/ Community Activities:** I am the co-chair of the Magic City CPAs and a member of the NDCPAS Next Gen Committee. Before becoming a Director, I served as the Treasurer for the Foundation. I am a member of several university committees. I serve as the Director of Food Delivery in Minot for St. Vincent de Paul. I have served as a Supervisory Committee member for a local credit union and as President of the local school board.

**What was your first job?** I worked at TCBY as a teenager. I loved that job and I still miss the white chocolate mousse.

**What inspired you to become a CPA?** I fell into Accounting by accident. When I realized how much I liked it, I was all in! I wanted to be the best and I knew that meant becoming a CPA.

**What I like about the Society:** You're never a stranger in the Society! I have met so many people, from all different walks of life through the Society! My first interaction with the Society was when I first passed the exam and I asked to be a part of the mentor program. I had a wonderful mentor that guided and inspired me! I am forever grateful to both her and the Society for that experience!

**What would surprise people about me:** I started entering baking competitions when I was only 10 years old!

**Tell us about your family:** My husband, Eric, and I have been married for 21 years and we have 3 amazing children, Matthew (15), Evie (14) and Owen (12).

**What do you like to do in your free time?** I love watching all my children's sporting events!

# DIRECTOR'S MESSAGE

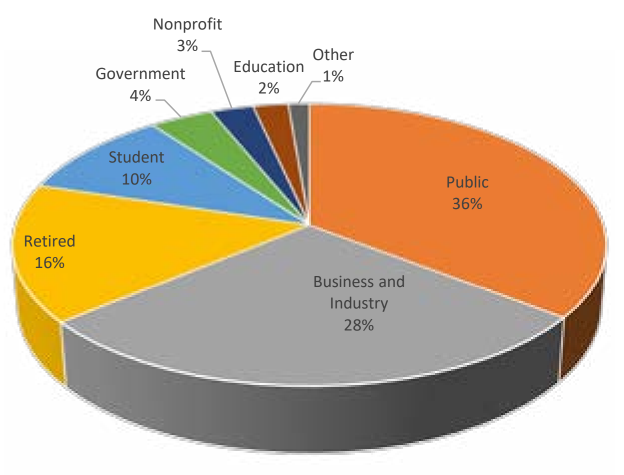
SHERRE SATTLER

## BY THE NUMBERS

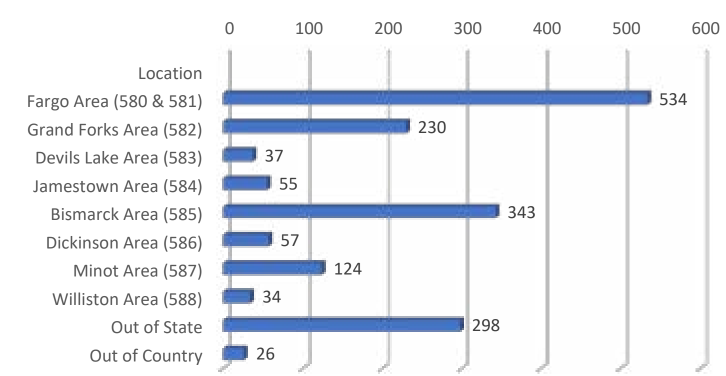
As the Society begins a new membership year, I'd like to take the opportunity to say thank you. Thank you to the people who automatically pay their membership dues without hesitation. Thank you to the many firm administrators who take the time to update their lists of members. Thank you to those who have just joined all the way to our 60+ years of membership CPAs! Thank you to all of our committee members and definitely thank you to our Board of Directors. Here is a snapshot of our membership and some other interesting numbers.

1738: Number of CPA Society Members
95: How Old the CPA Society will be on November 15
$37,000: The amount of scholarship money given by the ND CPA Society Foundation 2024
19 / 94: The ages of our youngest and oldest members
9+: Number of local committees to get involved with through the Society *www.ndcpas.org/volunteer*
Oct 1: Date applications for AICPA volunteer positions are due *https://volunteers.aicpa.org/*
88: Number of Exam passers from July 1, 2023 - June 30, 2023 invited to attend the convention for free!

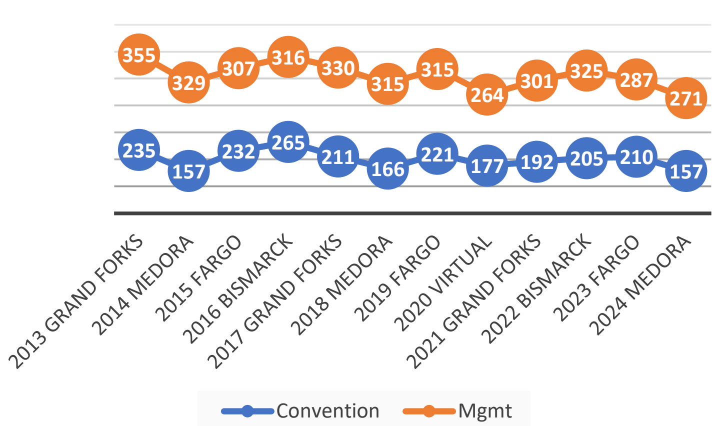
**ND CPA Society Members by Business Type**



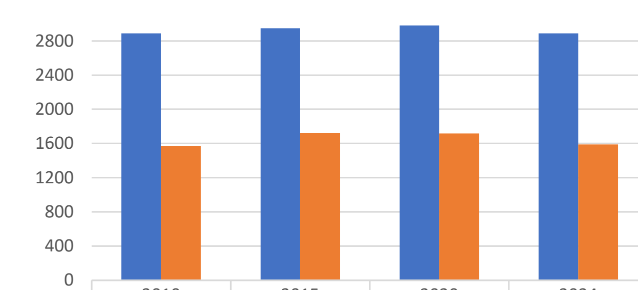

**ND CPA Society Members by Location**




**Conference Attendance**




**North Dakota Licensees**




| | 2010 | 2015 | 2020 | 2024 |
|---|---|---|---|---|
| All Licensees | 2890 | 2949 | 2983 | 2889 |
| In-state Licensees | 1572 | 1720 | 1716 | 1590 |

North Dakota CPA SOCIETY

# MEET OUR MEMBERS

## Kayla Hermanson

**Current Position:** Audit Associate with Brady Martz & Associates, P.C. in Grand Forks, ND

**Hometown:** Bismarck, ND

**Alma Mater/Degree:** North Dakota State University (Class of 2023)/ Accounting & Business Administration

**What or who inspired you to become a CPA?** I wanted to challenge myself in college and the CPA exam was perfect for that. My family and professors encouraged me to take the exams and become a CPA.

**What is your favorite thing about your job?** My favorite thing about my job is traveling to audit client sites and getting to know them. I enjoy getting out of the office and making connections.

**What was your first job?** My first job was working for my family's home building business.

**Tell us about your family:** I have been married to my wonderful husband Evan for just over a year. He is starting his second year in law school at UND. We are both from Bismarck and plan to return after he graduates. I have one younger brother who is working on his computer science degree at NDSU. My parents are Real Estate Agents in Bismarck and just retired our family home-building business. My family are my biggest supporters, and I would not be where I am without them!

**Tell us about a mentor that influenced you:** My biggest mentors are my parents. They taught me the importance of hard work and dedication in all aspects of life, and never to back down from an opportunity or challenge.

**What do you like to do in your free time:** I enjoy working out, reading, and going on walks with my husband.

**Favorite Vacation**: In high school I had the opportunity to do a 2-week tour of Italy, France, and Belgium with my mom. It was through the school art program and the focus was art and architecture. It gave me such an appreciation for other customs and cultures, and I would absolutely do it again.

**Favorite Food:** Philly Cheesesteak Sandwiches

**Something most people don't know about me:** I got my real estate license when I was 18.

## Caitlin Vickers

**Current Position:** Tax Services with Lee Suess LLC in Williston, North Dakota

**Hometown:** Stillwater, Minnesota

**Alma Mater/Degree:** University of Minnesota Carlson School of Management. I have a Bachelor of Science in Accounting and Finance.

**Any current Professional and Community Activities?** My favorite community engagement is organizing Lee Suess' annual participation in the Williston high school career fair.

**What or who inspired you to become a CPA?**
My interest in numbers and order led me to narrow down my major choices to economics, accounting, or math. After an introduction to accounting class, I was determined to pursue her accounting degree at the Carlson School of Management and work toward a CPA license. My introduction to accounting professor's recommendation letter helped me gain acceptance, and I worked hard to prove myself.

**What is your favorite thing about your job?** I feel a sense of accomplishment and pride when I can help someone learn something new.

**What was your first job?** Babysitting my cousins.

**Tell us about your family:** I have been married to my husband, Jay, for seven years and we have two beautiful daughters – Audrey(5) and Amelia(3). We also have three pets: two dogs (Gabby and Teddy) and a cat (Leo).

**Tell us about a quote that influenced you:** My grandma, Linda DeValois. One memorable piece of advice she shared was, 'You're never truly lost if you have a full tank of gas.' Although originally intended literally for my mother during a pre-smartphone era, I also internalized it metaphorically. This perspective kept me focused on my career path as an accountant, knowing that if I ever needed to change direction, I could do so with determination and effort.

**What do you like to do in your free time:** Painting, knitting, listening to audiobooks/music, assembling Lego sets, and traveling with my family.

**Favorite Vacation:** I think my favorite vacation so far was the autumn trip to London and Amsterdam with my husband while the Christmas markets were open. Mulled wine, twinkling lights, and handcrafted treasures—it was like stepping into a fairytale.

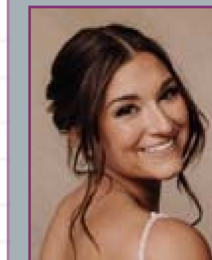
**Favorite Food:** Tacos

**Something most people don't know about me:** I completed my minor in Spanish with a class located in Toledo, Spain.

## CONGRATULATIONS Exam Passers (7/1/2023-6/30/2024)

Allmaras, Theodore
Andresen, Easton
Augustine, Anisha
Bao, Leilei
Bapat, Rashmi
Basu, Sonia
Belland, Emily
Benson, Nathan
Bjornstad, Shelby
Brantner, Erika
Brownlee, Travyen
Butterfield, Alicia
Carlson, Mallory
Cheuk, Ashley
Chowdhury, Debarghya
Cruz, Allison
Darji, Maitri
Desai, Poojan
Elkhatib, Rahmi
Entzi, Connor
Fettig, Eric
Frappier, Klay
George, Thomas
Gerlach, Jennifer
Goven, Brooke
Goyal, Deepak
Gupta, Vivek
Harris, Adrienne
Hermanson, Tyler
Hermanson, Kayla
Hewitt, Braxton
Jimenez, Brenden
Jindal, Anurag
Jirik, Ross
Justin, Brandon
Kale, Rahul
Katoch, Ankita
Kautzman, Coven
Kishore, Naval
Kitchens, Abbey
Kletsch, Emily
Koshika, Rahul
Lakhwani, Sonali Harish
Lauinger, Adam
Leskiw, Chad
Lieberg, Kjerstie
Liu, Yue
Lola, Mohammedjabir
Mamachan, Binoy
Mehlhoff, Jacob
Mehta, Sushmita
Mehta, Manthan
Meissner, Emily
Mittelsteadt, Kayla
Monasmith, Natalee
Neela, Srija
Nirmal, Ruchi Nitin
Trivedi, Adwaita
Prabhulkar, Prisha
Radhakrishna, Akshay
Rakholiya, Sunita
Rao, Sumanth
Rizwan, Mohammed
Roy Choudhury, Srijita
Rudolph, Matthew
Sanders, Jamie
Scherr, Anthony
Seetharamaiah, Komala
Shappell, Kimberly
Sharma, Shivam
Shekar Venkatesh, Prajwal
Sifseer, Mohammed
Sodha, Sagar
Srinivasan, Geetha
Stalboerger, Patrick
Stephens, Walter
Sukhija, Pooja
Thompson, Ryan
Tibert, William
Vaddi, Rajesh
Venkata, Amrutha
Virani, Samshah
Warbitsky, Bethany
Weber, Zachary
Wolfe, Haley
Wolla, Faith
Wu, Yiwen
Yadav, Somesh

## CONGRATULATIONS HIGH SCORE EXAM AWARDS

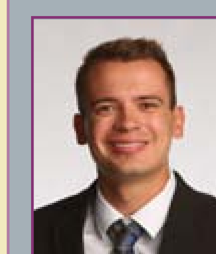


Coven Kautzman, CPA is from Buffalo, SD and works for Thrifty White Pharmacy. Coven is a graduate of NDSU.

Advice: Start taking the exam as early as possible, don't put it off until you are done with school if you have the credits already. There is a plethora of material, so it is crucial to review prior lessons while you are also learning new material. It is a commitment, so set a study schedule and stick to it!

Patrick Stalboerger CPA is from St. Cloud, MN and is currently working for Brady Martz and Associates. Patrick is a graduate of UND.

Advice: First and foremost you just have to commit the time. I found that scheduling my study time worked well for me. I set aside specific hours each day that would be my study time. During that time I would turn off my phone and avoid all other distractions. Outside of that time I avoided my CPA materials.



Easton Andresen, CPA is from Mandan, ND and is currently employed at Eide Bailly LLP. Easton is a graduate of University of Mary.

Advice: Be confident in your study plan, and don't be discouraged by negative results.

## WELCOME NEW MEMBERS

Dayo Alimi ........ Fargo
Creighton Barrett ........ Fargo
Nathan Benson ........ Fargo
Jessica Bergerson ........ Mayville
Leah Birt ........ Fargo
Shelby Bjornstad ........ Grafton
Stephanie Hegland ........ Moorhead
Ross Jirik ........ Williston
Brandon Justin ........ West Fargo
Kurt Kilwein ........ Dickinson
Jolene Kuchera ........ Wyndmere
Ashli Longie ........ Minot
Kayla Mittelsteadt........ Fargo
Kylie Rowe ........ Grand Forks

## CLASSIFIEDS

North Dakota Practices for Sale: Asking $395K; Southeastern ND CPA Practice, Gross $1.04M, Asking $700K;*#ND1030* Southeast ND (within an hour of Fargo) CPA Tax Practice, Gross$334,878, Asking 335K;*#ND1032* NEW LISTINGS COMING SOON; For more information call 800-397-0249 or view listing details and register for free email updates at *www.APS.net*

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, negotiate the best price and terms and get the deal done. We welcome the opportunity to talk to you about our risk-free and confidential services. For more information, call Trent Holmes at 800-397-0249 or email *Trent@apsholmesgroup.com.*

*Continued from page 1 | Licensing Discussions Shift into High Gear*

a CPA (with at least 3 years of experience) sign off on a checklist of competencies. These competencies would include both professional and technical areas. The technical areas (audit and assurance, tax, reporting, including financial, not-for-profit, and governmental) would allow for flexibility depending on the type of work the individual is doing. Here are a few bullets the taskforce provided for the concept:

- Standards to originate and be continually monitored by NASBA/AICPA/Stakeholders
- CPA Evaluator needs to be in good standing with 3+ years of experience post licensure
- Training not required for a CPA Evaluator
- NASBA to create a tracking system
- No mandated reporting frequency or elaborate reporting required
- Candidates would be assessed based on "experience with" (as opposed to proficiency with or mastery with)
- Self- assessment reporting not allowed
- 1950 hours of work = 12 months for the 1 year requirement, consecutive not required
- Two (2) year look-back period

On September 12, the AICPA and NASBA released an *exposure draft for Proposed CPA Competency-Based Experience Pathway.* Comments are due December 6, 2024. I would encourage all members to read this exposure draft. If you submit an opinion I would appreciate a copy so we can keep track of our member's thoughts on this topic.

As far as North Dakota is concerned, we are anticipating that our State Board of Accountancy would be looking at making changes in the 2027 legislative session. Stay tuned to your CPA Society. We will do our best to keep you updated on the latest developments.

## Celebrating MEMBERSHIP ANNIVERSARIES

**60 year members (Joined in 1964)**
James Eide
Norman Mell
John Wall

**50 year members (Joined in 1974)**
A Charles Bauer
Jules Feldmann
Dennis Fuhrman
David Riskey
Nikki Schmaltz

**40 year members ( Joined in 1984)**
Jeffrey Boehm
Rex Carlson
Patricia Fedje
David Glatt
Kevin Gourde
Nancy Hettwer
Muriel Hintz
Steven Johnson
Douglas Klebe
Keith Larson
Karen Larson
Brenda Laub
Ben Lenzen
Tammy Miller
Daniel Monson
Dean Morlock
Myron Ochsner
Ann Olimb
Brian Pederson
Randi Perkins
John Reiser
Carol Rogne
Shannon Sauer
Sharon Schiermeister
Tracy Scott
Clyde Stenslie
Candice Stjern

**30 year members (Joined in 1994)**
Tamara Anderson
Rhonda Benson
Wanda Benson
Dean Berger
Michael Bergeron
Gary Bergsrud
Dawn Brorby
Blain Christianson
Cheryl Cornelius
Bradley DeJong
Deborah Dunham
Bryce Fischer
Randy Froseth
Todd Heilman
David Holt
Joline Hughes
Kris Manthe
Roge Narlock
Lynnell Rude
Kirk Rustvold
Taunia Suckert
Steven Swartz
Laura Thoreson
Melanie Tschider
Christopher Wolf
Lyle Zahradka

**20 year members Joined in 2004)**
Amir Ali
Carrie Bjorge
Steven Burtness
Jennifer Feigitsch
Jorg Hammen
Craig Hashbarger
Kevin Hawk
Chris Henriksen
Yvonne Hummel
Melissa Keller
Toby Kommer
Christel Laskowski
Charles Lundgren
Joan Morris
Jessica Muller
Jared Myers
Carol Retterath
Cynthia Rott
Todd Wold


**TUESDAY, DECEMBER 10**

| | | |
|---|---|---|
| 8:00 - 9:40 am | A. Tech Update | |
| 9:55 - 11:35 am | B1. Getting Started with Artificial Intelligence | B2. The ABCs of Automation with Microsoft's Power Platform |
| 12:30 - 2:10 pm | C1. What's Now, What's Next: Emerging Tech | C2. CPA Firm Tech and Management Update |
| 2:25 - 4:05 pm | D. Excel Best Practices and Features | |

**WEDNESDAY, DECEMBER 11**

| | | |
|---|---|---|
| 8:00 - 9:40 am | E. Time to Advance Automation | |
| 9:55 - 11:35 am | F1. Optimizing Your Tech Stack | F2. Small Business Accounting Solutions |
| 12:30 - 1:20 pm | G1. Consumer Electronics Show 2024 Review | G2. AI Confidential? Privacy and AI |
| 1:30 - 2:20 pm | H1. Effective Automation and Outsourcing | H2. Saving Time with Electronic Forms |
| 2:30 - 4:10 pm | I. Ripped from The Headlines: Lessons from Interesting Tech Crimes | |

**ABOUT THIS CONFERENCE**

**CPE Credit:** Up to 16 hours in various fields of study

**Course Developer:** K2 Enterprises

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

**Program level:** Update

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

**INSTRUCTORS:**
Brian Tankersley
Randy Johnston

**FEES:** Add $50 if registering after December 2, 2024
$475 Society Member
$525 Nonmember
$375 One-Day Society Member
$425 One-Day Nonmember

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




## TAX PRACTITIONER INSTITUTE

**NOVEMBER 20-21 | IN-PERSON (FARGO HOLIDAY INN) AND LIVE WEBINAR**
**17 CPE HOURS AND 2 ETHICS CPE**

There are no prerequisites or advanced preparation needed for this course. This course is recommended for Certified Public Accountants, Registered Tax Return Preparers, Enrolled Agents, Insurance Providers, Financial Planners and Lawyers. The program knowledge level of the Institute is considered to be basic. One copy of the 2024 Federal Tax Workbook is included in your participant registration fee.

**To register for the Institute:**
*http://und.edu/conferences/nd-tax-institute/participant_registration.html*
For more information call UND's Office of Extended Learning at 701-777-2663

## UPCOMING WEBINARS

September

| | |
|---|---|
| 16 | *Surgent's Technical Individual Practice Issues and Tax Forms for Experienced Practitioners (ATFI)* (8 hours) |
| 16 | *The Best S Corporation, Limited Liability, and Partnership Update* (8 hours) |
| 16 | *A 7-Step Framework for Marketing Client Accounting Services* (1 hour) |
| 17 | *The Controllership Series - Overhead, Direct and Indirect Costs and Allocation Methods* (1 hour) |
| 17 | *Independent Contractor Issues and DOL Overtime Rules* (1 hour) |
| 18 | *Drive Results with Metrics* (2 hours) |
| 18 | *Five Amazing Business Books in 100 Minutes* (2 hours) |
| 21 | *Business Tax Update for Industry* (2 hours) |
| November 6 | *MNCPA Business Valuation Conference* (8 hours) |
| December 13 | *MNCPA Federal Tax Update: Individual and Business Current Developments* (8 hours) |

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

# MATT LABERNIK
## NATIONAL VOLUNTEER SPOTLIGHT

**Tell us about the national position you hold.**
I am currently entering my second year as a member of the Student Recruitment Committee with the AICPA. We are focused on encouraging and supporting the recruitment of talented students into the accounting profession to become CPAs. From grassroots efforts to national programs, we have a wide range of activities that we focus on throughout the year. Typically, each member focuses their efforts towards either high school, community college, or four-year colleges/universities for their outreach. We also participate in task forces that are designed to support AICPA initiatives by reviewing scholarship applications, serving as influencers and ambassadors of the profession, creating content for publication and more.

**Tell us about your career path and what led you to this Student Recruitment committee with AICPA.**
My career began with an internship at Eide Bailly in Fargo, which led into a full-time job once I graduated from UND. I worked within the audit department for the first six years. At that time, I had the opportunity to pivot my path towards a consulting role focusing on financial due diligence and quality of earnings projects within the mergers and acquisitions world. I've been doing that now for the past seven years and am currently a Partner within this group at Eide Bailly. I've been lucky to have several mentors throughout my career, many of whom were very involved with the NDCPA Society and the AICPA. They showed me the importance of giving back and being involved with our profession, which led me down the path of being on a few different committees for the Society and now this Student Recruitment committee with the AICPA.

**Tell us how your involvement with the CPA Society benefited you.**
I've had the pleasure of being involved with the Society since I first passed the CPA exam back in 2013. First with the YP committee, followed by the NextGen committee, and now being on the board. Each step of the way, being involved with the Society has helped me grow in my career. The networking benefits alone have been tremendous and seeing all the advocacy efforts by the Society firsthand has opened my eyes into the importance of being connected to our profession.

**Can you talk about your involvement in the profession at the National level?**
I had the great opportunity to be part of the AICPA Leadership Academy in 2020. I was able to learn so much during that week about the AICPA and all the things that are done behind the scenes that we take for granted. It opened my eyes to how important it is to give back to the profession and get involved at a volunteer level. From there, I applied to be part of a few different committees with the AICPA and was selected to be on the Student Recruitment committee. With the pipeline issues currently affecting our profession, it has been very rewarding to be involved at the national level with some of the initiatives being created to combat these issues.

**Anything else?**
It's never too early (or too late) to get involved! I'd encourage anyone that has not been actively involved with the Society to reach out and join a committee. It is as rewarding experience, and you will help make a difference with some of the headwinds affecting our profession.

## AICPA COMMITTEE MEMBERS

Brittany Dunn, Designated Council Representative For One Year
Michelle L. Schumacher, Board Of Directors & Board of Examiners (BOE)
David W Holt, Auditing Standards Board
Matthew D Labernik, Student Recruitment Committee
Renee M Gravalin, Health Care Expert Panel
Mandy Harlow, State Board Committee (SBC)
Clarence B. Sitter, Council - Elected Members

## 2024 ANNUAL CONVENTION IN PHOTOS

30 & 40 YEARS OF MEMBERSHIP

## UPDATES FROM THE STATE TAX COMMISSIONER

**Brian Kroshus** **Education and Raises Awareness on Tax Scams**

The North Dakota Office of State Tax Commissioner encourages taxpayers to stay vigilant against potential risks of tax-related scams. Dishonest schemes and scams against taxpayers have led to significant losses nationwide, with thousands of individuals being targeted each year.

Vulnerable groups, such as senior citizens and immigrants, are often the primary targets, with scammers posing as government officials and tax professionals aiming to steal personal and financial information.

The Internal Revenue Service (IRS) notes a recent surge in fraudsters targeting taxpayers and advises individuals to recognize potential suspicious activity including:

- A big payday – if it sounds to good to be true, it probably is
- Threats or urgent requests to pay right now or else, or to pay in a specific way
- Misspellings and grammatical errors
- Links, attachments, or odd URLS

To help tackle these fraudulent acts, our agency collaborates with key partners such as the IRS, tax industry professionals, stakeholders, and the North Dakota Certified Public Accountant Society (NDCPA) to help generate public outreach, education, and also develop comprehensive strategies to detect and prevent fraudulent schemes. By working together, we can better identify fraudulent patterns, keep taxpayers informed regarding emerging scams, and implement preventative measures.

"Collaboration with industry leaders and stakeholders, along with our agency's dedicated staff is essential in our fight against these widespread scams," said Tax Commissioner Kroshus. "By working together, we can enhance our efforts to protect North Dakotans from becoming victims of these dishonest practices."

Phishing schemes have seen a sharp rise as noted by the IRS, with scammers using fake emails, texts, and phone calls to steal personal and financial information. Nationally, phishing attempts have increased by over 30% in the past year, highlighting the importance of staying informed and cautious.

"Education is a powerful tool in the fight against fraud," Commissioner Kroshus adds. "We encourage taxpayers to be vigilant about common scams and take proactive steps to protect their financial information. By staying informed, they can better defend against fraudulent schemes."

North Dakota taxpayers are encouraged to verify the legitimacy of any tax-related communications, remain cautious of unsolicited requests for personal information, and report suspicious activities to the appropriate authorities. Our office remains dedicated to protecting the public through ongoing collaboration and education efforts.

For more information on North Dakota tax-related programs, please visit our website at *tax.nd.gov*. Taxpayers can also stay connected by following us on social media and visit *irs.gov* for a full list of tax scams and consumer alerts.

## ETHICS CORNER

**The Case of the Velva Teen Auditor**

Sven Skarnasdag is a 19 year old partner at the CPA firm Loota & Fisk (L&F), a real prodigy. One of the firms attest function clients is the Lutheran Church of Velva. He volunteers at the Church as its controller. There are no other employees in the Church's accounting department so it can be asserted that Len's duties affect the financial statements of the entity.

Q. Can L&F be independent?

A. No. PEEC is clarifying the definition of simultaneously employed or associated as follows:

When a partner or professional employee of the member's firm serves in a governance role or as an employee of an attest client during the period of the professional engagement. This includes contractual or volunteer positions at the attest client.

A governance role is a role in which the partner or professional employee meets the definition of those charged with governance.

The above will be at ET 0.400.48

Those charged with governance includes overseeing the financial reporting process (see ET 0.400.51)

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.

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



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