

Ms. Vonette Richter  
Assistant Code Revisor  
N. D. Legislative Council  
600 East Boulevard, 2nd Floor  
Bismarck, ND 58505-0360

Ms. Richter:

A Notice of Intent to amend various sections of Title 3, of the Admin. Rules is shown below.  
The proposed rule changes are attached.

Jim Abbott

NDSBA. 2701 S. Columbia Rd. Ste. D. Grand Forks, ND 58201. 800-532-5904

### Full Notice

#### NOTICE OF INTENT TO AMEND ADMINISTRATIVE RULES

The N.D. State Board of Accountancy will hold 2 public hearings to address proposed amendments to N.D. Admin. Code Title 3 [numerous sections] at:

8 am Monday Oct. 2, at 2701 S. Columbia Rd. Ste. B, in Grand Forks, and also at  
4 pm, Oct. 2, at the Bismarck Public Library Room 1, 515 N. 5<sup>th</sup> St.

The purpose of the proposed amendments is to update and revise various accounting regulations.

The proposed amendments address the following subjects:

- Adds ethics content to the continuing professional education (CPE) of accountants – 6 hours over 3 years. This is required in various other states.
- Expands the non-public CPE obligation to 120 hours per 3 years; equal to that of public practice. This is required in most other states.
- Divesting may be required of any firm owner, in the event of fraud, etc. Allows for removal of the owner.
- Firm names may continue to be used, if an owner is incapacitated. Accommodates continued use of the name.
- Widens the services requiring peer review. Any services encompassed by the national program would be included.
- Removes some detail about exam “windows”. This include outdated details, and perhaps simplifying.
- Allows various higher fees, within fixed maximums. This provides future flexibility when needed.
- A certificate or permit is considered relinquished at Aug. 31. Specifies current practice.
- Changes “retired” status – allowing some work, adding an age factor, requiring use of “retired”.
- Broadens the CPE “catch up” provision, to include those wanting to start using the CPA title.
- Various other housekeeping changes

The proposed amendments could possibly have an impact on the regulated community in excess of \$50,000, depending on the choice of licensees.

The proposed rules may be reviewed at the NDSBA office, 2701 S. Columbia Rd. Ste D, Grand Forks, or on its website [nd.gov/ndsba](http://nd.gov/ndsba).

A copy of the proposed rules and regulatory analysis may be requested by writing to the above address, e-mailing [ndsba@nd.gov](mailto:ndsba@nd.gov), or calling 800-532-5904.

Written or oral comments on the proposed rules sent to the above address or telephone number and received by Oct. 16 will be fully considered.

If you plan to attend the public hearing and will need special facilities or assistance relating to a disability, please contact the NDSBA at the above telephone number or address at least 5 days prior to the public hearing.

Dated August 23, 2017.

Jim Abbott, NDSBA Exec. Dir.