NORTH Dakota
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Board of Accountancy

January 25, 2023

Senator Wobbema
State of North Dakota
State Capitol
600 East Boulevard Ave
Bismark, ND 58505

Dear Chairman Wobbema and members of the Workforce Development Committee:

On behalf of the North Dakota State Board of Accountancy, we appreciate the opportunity to comment on Senate Bill 2337 which aims to streamline administrative processes and ensure efficiency within state government. **The North Dakota State Board of Accountancy opposes SB 2337**.

We are concerned that the administration of CPE monitoring, licensing, peer review, and discipline of current licensees within the State of North Dakota will be undermined by this bill. In coming to a decision in North Dakota, it is important to keep in mind the CPA profession is unique in its accountability to third parties. Because individuals, businesses, and governments (federal, state and local) all depend upon rigorous and reliable audited financial information in order to make sound investing, financial planning, and lending decisions, in compliance with applicable federal state and local laws – and because the body of knowledge used by CPAs is so highly technical and comprehensive, as are the accountancy statutes and regulations that govern them – enforcement cases require Board staff and members who possess a significant level of education, up-to-date professional knowledge, and experience. The impartial, professional, and technical knowledge that the North Dakota State Board of Accountancy members have contributed to the protection of the citizens of North Dakota could not be afforded through any other combined agency.

The North Dakota State Board of Accountancy is pleased to assist you and your staff as this bill is considered. Please contact me if you have any questions.

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