

HOUSE INDUSTRY, BUSINESS, AND LABOR COMMITTEE
MARCH 19, 2025

TESTIMONY OF MANDY HARLOW
NORTH DAKOTA BOARD OF ACCOUNTANCY
SENATE BILL 2395

Chairman Warrey and members of the Committee.

My name is Mandy Harlow, and I serve as the executive director for the North Dakota State Board of Accountancy. I am appearing today on behalf of the Board to provide information and testimony in support to Senate Bill 2395, as amended.

The Board of Accountancy opposed this bill as was initially presented to the Senate, as the terminology used in the universal licensure section of the bill did not encompass the Board's unique situation. However, the amendments adopted by the Senate have eased the Board's concerns. Specifically, the term "existing interstate mobility" was added to the universal licensure section of the bill, on page 2, line 17, at the behest of the board of Accountancy. I am here to explain the meaning of this term, and to answer any questions you may have.

The CPA profession does not have an interstate compact, nor is the state part of an executed license transfer or reciprocity agreement on behalf of accountants. But the CPA profession does have "substantially equivalent mobility" through section 43-02.2-04.1 of the North Dakota Century Code, which allows a licensed CPA in good standing to practice outside of his or her state of licensure without obtaining another license. Since



Board of Accountancy

2014, all states, including Puerto Rico and the Virgin Islands, have had substantial equivalency mobility. North Dakota has also offered firm mobility since 2008.

Bill 2395, as amended, allows the Board of Accountancy to continue to provide easy, expedited licensure mobility for CPAs wishing to practice in our state, as it has for years. Thank you for your time and consideration, and I would stand for any questions.