

## ARTICLE 3-01 GENERAL ADMINISTRATION

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### CHAPTER 3-01-01 ORGANIZATION OF BOARD

Section	
3-01-01-01	Organization of the State Board of Accountancy

#### **3-01-01-01. Organization of the state board of accountancy.**

1. **History.** The state board of accountancy was created in 1913 and originally supervised certified public accountants. The 1975 Public Accountancy Act, codified as North Dakota Century Code chapter 43-02.1, completely revamped the accountancy laws and added licensed public accountants to the board's jurisdiction. The Accountancy Act of 1993 replaced North Dakota Century Code chapter 43-02.1 with chapter 43-02.2.
2. **Legislative intent.** It is the policy of this state, and the purpose of the Accountancy Act of 1993 to promote the reliability of information used for guidance in financial transactions or for accounting for or assessing the financial status or performance of enterprises.
3. **Board membership.** The board consists of five members appointed by the governor. There are five certified public accountants on the board.
4. **Board organization.** The board shall elect from its members a president and a secretary-treasurer, and any other officers the board may require. The officers shall take office immediately following election and shall serve for one year, and shall be eligible for reelection. The president shall preside at meetings of the board; the secretary-treasurer shall preside in the absence of the president.
5. **Compensation of board members.** Each member of the state board of accountancy shall receive compensation of three hundred dollars for each day, or portion thereof, spent in official business of the board, not to exceed two thousand dollars per fiscal year.
6. **Executive director.** The board is authorized to employ an executive director. The executive director is responsible for keeping the board's records and administering the board's activities.

**History:** Amended effective August 1, 1981; September 1, 1983; October 1, 1983; July 1, 1991; March 1, 1995; July 1, 2008; April 1, 2018.

**General Authority:** NDCC 28-32-02.1, 43-02.2-03

**Law Implemented:** NDCC 28-32-02.1, 43-02.2-03