

# South Dakota Board of Accountancy



February 2022 Edition - Vol. 39 No. 2

## DOES YOUR CPE QUALIFY?

The Board staff completed CPE Audits and the following are the most common errors when reporting CPE on the annual renewals:

- Claiming self-study hours not approved through NASBA Sponsors
- Claiming CPE hours for scheduled breaks
- Not having proper documentation required by [ARSD 20:75:04:15](#)
- Mislabeling the CPE program type



Please review the rules chapter [ARSD 20:75:04](#) and this quick guideline to make sure the CPE you take qualifies with the CPE rules implemented July 1, 2019.

CALCULATIONS OF HOURS OF CREDIT CHART FOR CPE		
Qualifying CPE Program	Minimum initial credit that must be earned	After first credit has been earned, credit may be earned in these increments
Group (G)	One (50 minutes)	One-fifth or one-half
Independent Study* (IS)	One (50 minutes)	One-fifth or one-half
Self-Study* (SS)	One-half (25 minutes)	One fifth or one-half
Nano learning* (N)	One-fifth (10 minutes)	NOT APPLICABLE (Nano learning is only a single program for one-fifth credit)

\*For all independent study, self-study and nano learning programs the sponsor must be approved by [NASBA's National Registry of Continuing Professional Education Sponsors](#) or [NASBA's Quality Assurance Service](#).

Qualifying CPE Program	How to claim credit
University or College Instructor (UCI)	May not exceed 60 hours during any three-year renewal period
University or College Course (UCC)	15 hours for each semester hour or 10 hours for each quarter hour
Published Article, Book or CPE Program (P)	Must be approved by the Board prior to claiming on your CPE report

[ARSD 20:75:04:15](#) details the documentation the CPA must keep as acceptable evidence of completion.

If you have any questions on courses you have taken or are taking please contact the Board office.

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## SOUTH DAKOTA BOARD OF

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## FUTURE BOARD MEETINGS

March 23, 2022

8:30 a.m. Zoom conference call  
May 4, 2022

8:30 a.m. Zoom conference call

For future meeting dates, please visit  
our website at:

[www.accountancy.sd.gov](http://www.accountancy.sd.gov)

# NASBA

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# CONGRATULATIONS

## To our newly appointed board member Holly Engelhart

Holly Engelhart is an audit partner for Eide Bailly, located in their Aberdeen, SD office. Holly received her Bachelor of Accountancy degree from the University of North Dakota - Grand Forks. Holly previously served as an officer and board member of the SD CPA Society. Holly serves as chair of the finance committee at church and is a volunteer for Boy Scouts of America - Sioux Council. Holly and her husband Mark (a retired CPA) have two children and three grandchildren. Outside of her professional life, Holly enjoys spending time with family and friends, travel, fitness activities, cooking and golfing.



Holly Engelhart

## NEW LICENSEES

Below is a list of new licensees in the State of South Dakota:

Karen Ann Timanus  
Cory James Plugge  
Taylor Ann Henrichson  
Andriana Holly Sprakel  
Colton L. Foxhoven  
Denette Louise Horan  
Jesse Cameron Walla  
Austin John Opdahl  
Curry C. Kuehl  
Christopher John Jansen  
Hannah Marie Sheffield

Patrick Quinn Whetham  
Bryce Lee Heemstra  
Michelle Loraine Witte  
Virginia Power Groover  
Jennifer Jo Verhey  
Liezl Culminas Jamieson  
Arnold Gonzalez  
Lindsey Rose Vogl  
Laura Beth Heeringa  
Anthony David Ourada  
Cody Tokasaya Naber

Collin Todd Heynen  
Devon Steven Hochstetter  
Emily Ann Stjernholm  
Lorisa Marie Rudolph  
Steven Donald Schlagel  
Torin McGaa Peterson  
Kelsey Ann Kroll  
Yolanda I. Schultz  
Earl Richard Prochnick

## NEW FIRM PERMITS

Below is a list of new firm permits issued in the State of South Dakota by the Board of Accountancy:

- Tyler Holmquist CPA PLLC
- Seber Tans, PLC
- American Eagle Tax and Accounting LLC dba Vantage Certified Public Accountant LLC
- Abdo, LLP
- WCG, Inc.
- Raak Accounting Services, Inc.

## EXPIRED LICENSES

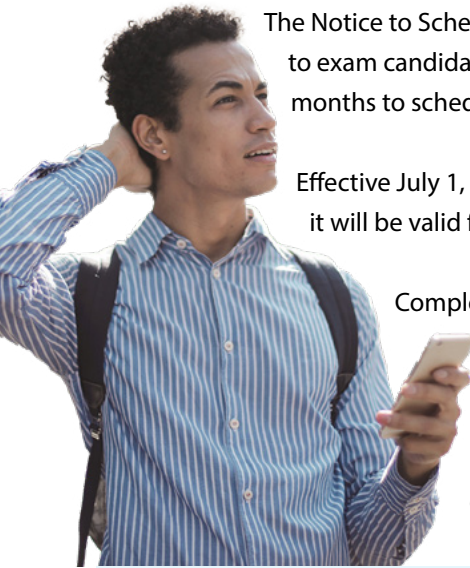
Effective 8-1-2021, these individuals are not authorized to use the CPA designation and may not perform any services involving the use of accounting or auditing skills, including the issuance of reports on financial statements nor may they perform or offer to perform management advisory, financial advisory or consulting service, including preparation of tax returns or the furnishing of advice on tax matters in South Dakota.

Ashli Billington  
Jean Brockmueller  
Cathy Chapin  
Jerome Erickson  
Kristie Goetz  
Beth Haivala

Benjamin Hansen  
Marlin Hout  
Stephen Kennedy  
Christopher Kilpatrick  
Scott May  
Cindy Mulder

Nicole Ossenfort  
Christopher Perry  
John Stewart  
Garold Vollmer

## CPA EXAM NOTICE FOR CANDIDATES



The Notice to Schedule (NTS) that is issued to exam candidates is currently valid for 12 months to schedule an exam.

Effective July 1, 2022, when an NTS is issued it will be valid for six months.

Completed applications for the exam received after 1 p.m. on June 30, 2022, will be processed on July 1, 2022, and assessed the new 6-month validation.

## CONGRATULATIONS TO OUR TOP CANDIDATES

Congratulations to the following individuals for passing all four sections of the CPA exam on their first attempt; sitting uninterruptedly.

Name	University
Michelle Witte	Dakota Wesleyan University
Bryce Heemstra	Iowa State University
Abigail Benson	Augustana University
Alexandra Stone	Augustana University
Colin DeGroot	Fort Hays State University

## MOVING - LET US KNOW

SDCL: 36-20B-29 requires holders of certificates to notify the Board within 30 days of change of address or in employment.

Certificate Holder \_\_\_\_\_  
Last name                      Jr./III                      First                      Middle

Certificate # \_\_\_\_\_ Send Mail to \_\_\_\_\_ Home \_\_\_\_\_ Business \_\_\_\_\_

E-mail address \_\_\_\_\_

New Home Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Home ( ) \_\_\_\_\_

CPA Firm/Business Name \_\_\_\_\_

New Business Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Bus. Telephone: ( ) \_\_\_\_\_ Bus. Fax ( ) \_\_\_\_\_

**Mail to: SD Board of Accountancy**

**Fax to: (605) 367-5773**

**Email: [sdbdacct.sdbd@midconetwork.com](mailto:sdbdacct.sdbd@midconetwork.com)**