



ALERT...

CPE Documentation Requirements

The Board staff is in the process of completing our annual random CPE audit reviews. When it comes to maintaining documentation to verify CPE please be aware of the following in case you are randomly selected for an audit.

1. It is ultimately your responsibility to maintain proper documentation to verify all courses submitted on your annual renewal.
2. Documentation to verify courses should be kept for four years.
3. Administrative Rule 20:75:04:15 requires the following for verification of courses:
 - For group and independent study programs, a certificate or other verification supplied by the CPE program sponsor;
 - For self-study programs, a certificate supplied by the CPE program sponsor after satisfactory completion of an examination;
 - For instruction credit, a certificate, program outline, or other verification supplied by the CPE program sponsor;
 - For a university or college course that is successfully completed for credit, a record or transcript of the grade the participant received;
 - For university or college noncredit courses, a certificate of attendance issued by a representative of the university or college;
 - For published articles, books, or CPE programs:
 - a) A copy of the publication, or in the case of a CPE program, course development documentation, that names the writer as author or contributor;
 - b) A statement from the writer supporting the number of CPE hours claimed; and
 - c) The name and contact information of the independent reviewer or publisher.
4. If you attend a non-sponsored CPE course, the board created the non-sponsored CPE form for you to utilize. Please make sure you have it completed, in full, with required signature. Also, as stated on

the form, attach an agenda (with times) so we may verify the CPE hours claimed.

5. Once you have completed a CPE course, be certain that you receive the proper documentation to verify the course. It is much more difficult to try to obtain verification after a few months or years have passed.

BOARD NEWS...

Congratulations to our newly appointed Board Member David S. Pummel, CPA

David Pummel, CPA is a partner in David Pummel & Associates, LLP in Belle Fourche, SD. David Pummel & Associates, LLP was formed in 1981. David grew up in Deadwood, SD and has lived in the Northern Hills most of his life. David graduated from Black Hills State University in 1976 with a B.S. in Business Administration with an emphasis in Accounting. David is currently serving his 3rd term on the Belle Fourche City Council and has served for seven years on the Belle Fourche Planning and Zoning Commission. He has been President of the Belle Fourche Chamber of Commerce, Chairman of the Black Hills Roundup, Chairman, President and Treasurer of the Belle Fourche Youth Soccer Association and coached soccer for both boys and girls for approximately 18 years. In his free time he enjoys fishing, hiking, woodworking and carpentry projects. David and his wife Kellie have four grown children, Jerud, Chelsea, Bailee and Derek.

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DISCIPLINARY ACTION

Michelle Fostvedt, #1681 Vermillion, SD 9-21-11

A consent agreement was signed between the South Dakota Board of Accountancy and Ms. Fostvedt on September 21, 2011. The agreement resolved the issues from a CPE Audit.

TERMS OF AGREEMENT

1. Fostvedt will have 1 hour of CPE rolled back from the period ending June 30, 2009, into the period ending June 30, 2008. A second CPE extension will be placed on her file for period ending June 30, 2008.
2. Fostvedt will have 16 hours of CPE rolled back from the period ending June 30, 2010, into the period ending June 30, 2009. A CPE extension will be placed on her file for period ending June 30, 2009.
3. Fostvedt will be granted an extension to complete the 48 hours of CPE; 2 hours for the period ending June 30, 2009, and 46 hours for the period ending June 30, 2010. The 48 hours must be completed within 90 days of the signed agreement by the Vice Chair.
4. Fostvedt will agree to submit proof of completion for all claimed CPE courses taken through the extension timeframe and for the next three renewal periods.
5. Fostvedt will not be eligible for an extension to complete CPE for the next three renewal periods.
6. Fostvedt will be required to file her next three renewals before or on the deadline of August 1.
7. Fostvedt will be assessed an administrative fee in the amount of \$300. The administrative fee must be paid within 30 days of the signed agreement by the Vice Chair.
8. The Board will issue a public reprimand to Ms. Fostvedt.

Dawn Imrie, #2662 Aberdeen, SD 5-9-12

A hearing was held by the South Dakota Board of Accountancy on April 30, 2012. The hearing was in regards to a CPE Audit.

FINAL ORDERS

1. Revocation of certificate.
2. Administrative Fine in the amount of \$500 due by June 30, 2012.

Mark Kiroff, #2848 Omaha, NE 11-3-11

A hearing was held by the South Dakota Board of Accountancy on October 17, 2011. The hearing was in regards to a renewal application.

FINAL ORDERS

1. That the renewal of Certificate No. 2848 of Mark A. Kiroff be denied with the condition that he shall not reapply for licensure for a period of five years from the effective date of this Order;
2. That Mark A. Kiroff pay to the Board an administrative fine in the amount of \$500.00 by December 31, 2011; and
3. That Mark A. Kiroff shall return to the Board his South Dakota certificate, Certificate No. 2848, by December 31, 2011.

Brian Mallin, #1869 Cheyenne, WY 8-26-12

A hearing was held by the South Dakota Board of Accountancy on August 15, 2012. The hearing was in regards to a CPE Audit.

FINAL ORDERS

1. That the Board hereby accepts the surrendering of Certificate No. 1869 by Brian Mallin; and
2. That, if Mr. Mallin applies for licensure within the five years from August 15, 2012, that Mr. Mallin shall appear, in person, before the Board prior to the issuance of a certificate.

William Merkle, #1363 Jupiter, FL 9-21-11

A consent agreement was signed between the South Dakota Board of Accountancy and Mr. Merkle on September 21, 2011. The agreement resolved the issues from a CPE Audit.

TERMS OF AGREEMENT

1. Merkle will have 29 CPE hours rolled back from the period ending June 30, 2010, into the period ending June 30, 2008. A CPE extension will be placed on his file for period ending June 30, 2008.
2. Merkle will have 38.5 CPE hours rolled back from the period ending June 30, 2010, into the period ending June 30, 2009. A CPE extension will be placed on his file for period ending June 30, 2009
3. Merkle will be granted an extension to complete the 52.5 hours of CPE; 21.5 hours for the period ending June 30, 2009, and 31 hours for the period

ending June 30, 2010. The 52.5 hours must be completed within 90 days of the signed agreement by the Vice Chair.

4. Merkle will agree to submit proof of completion for all claimed CPE courses taken through the extension timeframe and for the next three renewal periods.
5. Merkle will not be eligible for an extension to complete CPE for the next three renewal periods.
6. Merkle will be required to file his next three renewals before or on the deadline of August 1.
7. Merkle will be assessed an administrative fee in the amount of \$400. The administrative fee must be paid within 30 days of the signed agreement by the Vice Chair.
8. The Board will issue a public reprimand to Mr. Merkle.

Steven Smith, #1749

Mission, KS 8-8-11

A consent agreement was signed between the South Dakota Board of Accountancy and Mr. Merkle on September 21, 2011. The agreement resolved the issues from a CPE Audit.

TERMS OF AGREEMENT

1. Smith will have 3 CPE hours rolled back from the period ending June 30, 2010, into the period ending June 30, 2009. A CPE extension will be placed on his file for period ending June 30, 2009.
2. Smith will be granted an extension to complete

the 75 hours of CPE; 15 hours for the period ending June 30, 2009, and 60 hours for the period ending June 30, 2010. The 75 hours must be completed within 90 days of the signed agreement by the Vice Chair.

3. Smith will agree to submit proof of completion for all claimed CPE courses taken through the extension timeframe and for the next three renewal periods.
4. Smith will not be eligible for an extension to complete CPE for the next three renewal periods.
5. Smith will be required to file his next three renewals before or on the deadline of August 1.
6. Smith will be assessed an administrative fee in the amount of \$150. The administrative fee must be paid within 30 days of the signed agreement by the Vice Chair.
7. The Board will issue a public reprimand to Mr. Smith.

Bradley Whitsell, #2873

Sioux Falls, SD 11-8-11

A hearing was held by the South Dakota Board of Accountancy on October 17, 2011. The hearing was in regards to a felony guilty plea of mail fraud.

FINAL ORDERS

1. That Bradley D. Whitsell's license, Certificate No. 2873, be revoked with the condition that he shall not reapply for licensure for a period of three years from the effective date of this Order.

EXPIRED LICENSEES

The following individual's licenses expired July 31, 2012 for non-compliance with renewal requirements. They may not hold themselves out or use the CPA title.

| Name | Location | License |
|--------------------|----------------------|---------|
| Sandra Bahnson | Sioux Falls, SD | 2701 |
| Brent Bergh | North Bend, WA | 2171 |
| Stan Biondi | Sioux Falls, SD | 1586 |
| John Boever | Highland, CA | 55 |
| Robert Carleton | Huntington Beach, CA | 565 |
| Scott DeVos | Sioux Falls, SD | 1950 |
| Lindy Fitzsimmons | Jefferson, SD | 2717 |
| Jeffrey Gendreau | Minneapolis, MN | 2322 |
| Yasunori Higashino | Tokyo, Japan | 2088 |
| Ravi Jadhaw | Sugarland, TX | 3029 |
| Kenton Keckler | Eagle Butte, SD | 2360 |
| Trudy Kennedy | Denver, CO | 2317 |

| Name | Location | License |
|--------------------|-----------------|---------|
| John Matthias, Jr. | Roseville, CA | 2012 |
| Manami Morishita | Tokyo, Japan | 2223 |
| Neil Schuster | Champlin, MN | 1756 |
| Jon Stover | Spirit Lake, IA | 860R |
| Michelle Stromp | Omaha, NE | 2470 |
| Kelly Swanson | Sioux Falls, SD | 1465 |
| Carolyn Thompson | Sioux Falls, SD | 1637 |
| Steven Watkins | Sioux Falls, SD | 1483 |
| E. Bradley Wilson | Plymouth, MN | 2493 |
| Stephanie Winther | Denver, CO | 2973 |
| Raymond Wood | Sioux Falls, SD | 2028 |

Online Renewal Statistics...

Our fourth year of online renewal is complete and we would like to thank all of you that utilized the renewal process and for your feedback.

The following are the completion rates for renewals completed online for fiscal year 2013:

| | |
|----------|--------|
| Active | 61.08% |
| Inactive | 73.87% |
| Retired | 60.00% |
| Firms | 70.88% |
| Overall | 65.26% |

If you prefer to complete your renewal via paper, the forms will be available on our website. We encourage you to use the online process and provide us with feedback.

NEW FIRM PERMITS ISSUED

Maloney + Novotny LLC – Cleveland, OH
Kelsch, Kriz & Associates PC – Fargo, ND
Fossum & Bindert LLP – Canton, SD
Fossum & Bindert LLP – Sioux Falls, SD
Todd A. Goehring, CPA – Huron, SD
Frost, PLLC – Little Rock, AR
Andrea M. Vugteveen, CPA – Sioux Falls, SD
Michelle Han CPA P.C. – Eagle Butte, SD
Babcock, Langbein and Co. – New Brighton, MN
Steven C. Wagner, CPA – Sioux Falls, SD
Premier Business Solutions, LLC – Rapid City, SD
Michael Coglianese, CPA, PC – Bloomington, IL
Kabeiseman & Co., PC – Yankton, SD
E. Jane Gardner, P.C. – Sioux Falls, SD
Mountjoy Chilton Medley LLP – Louisville, KY
Assurance Concepts, LLC – St. Petersburg, FL
Houlihan & Associates, P.C. – Sioux City, IA
Auditwerx, Inc. – Palm Harbor, FL
James Miller, CPA, PC – Waco, TX
Pannell Kerr Forster of Texas, P.C. – Houston, TX
Don M. Tuttle, CPA – Winner, SD
Myslajek, Ltd. – St. Louis Park, MN
Kern DeWenter Viere, Ltd. – St. Cloud, MN
Bomberg, Roach & Hanson, PLLC – Minneapolis, MN
Matinee Accounting & Technologies, LLC – Sioux Falls, SD
Fiondella, Milone & LaSaracina LLP – Glastonbury, CT

NEW LICENSEES

| | |
|-----------------------|------------------------|
| Benjamin R. Folsland | Jessica M. Colman |
| Christine E. Olsen | Brenda L. Moore |
| Erin L. Wolff | Cody R. Papke |
| Nathan J. Rueckert | Tara J. Engquist |
| Lindsey N. Nolan | Allison I. Wubben |
| Timothy M. Cook | Jeffrey Lush |
| Alanna C. Seljeskog | Naomi N. Dobson |
| Brianne M. Sorensen | Shawn M. Stumphf |
| Ginger A. Knutsen | William R. Kallsen |
| Stephanie E. Winther | Wayne A. Crosby |
| Yi Ju | Elliot A. Hitt |
| Michael L. Schelling | Brett J. Peterson |
| Mengfan Yan | Ryan M. Petersen |
| Nestor C. Perez | Daniel C. Schneider |
| Paula J. Burke | Cory L. Leman |
| John W. Neth | Christine R. Mauszycki |
| Becky M. Neuharth | Benjamin O. Temple |
| Kyle M. Lambert | Brian S. Reid |
| Andrew J. Hill | John D. Fokken |
| Kellie D. Groon | Kristen A. Brands |
| Nathan A. Kinner | Danielle L. Ward |
| Adam D. Schwab | Ravi C. Jadhaw |
| Jonathan M. Emerson | Scott J. LeBrun |
| Cassandra L. Rausch | Rachel L. Hearn |
| Cara A. Juffer | Amy H. Nachtigal |
| Jessica A. Stange | Cory G. Van Maanen |
| Jesse R. Vrooman | Catherine E. Harr |
| Amy L. Weiler | James S. Fisher |
| Heather Schiller | Kari L. Hipsak |
| Daniel P. Jones | Michael J. Battista |
| Amber J. Langner | Erik M. Halverson |
| Michelle L. Hentschel | Susan e. Beaman |
| Ryan S. Donahue | Zachary E. Hadler |
| Joel D. Corlew | Jamie R. Loftus |
| Betsy L. Raymond | Troy D. Johnson |
| Rae Simpson | Kenneth Jansons |
| Corissa A. Hoffman | Mary K. Antony |
| Joanne V. Belbas | Kristin M. Hoff |
| Jonna L. Brost | Carrie J. Christensen |
| Eric L. Vanden Hull | Michael R. Brusven |
| Amanda L. Neugebauer | Roger E. Schulke |
| Ryan M. Goehner | Dustin M. Olson |
| Luke J. Edwards | Anthony J. Schwab |
| Brandon L. Bentley | |



SOCIAL NETWORKING WITH THE BOARD

The SD Board of Accountancy is now on Facebook! If you follow us on Facebook (South Dakota Board of Accountancy), you will receive updates, information, and tidbits. If you have an account, check us out.

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 |
|--------------------|-------------------------------|
| Michael Brusven | Augustana College |
| Amber Anderson | South Dakota State University |
| Jonathan Emerson | Augustana College |
| Corissa Hoffman | University of Iowa |
| Luke Edwards | Northern State University |
| Brian Reid | University of South Dakota |
| Scott LeBrun | University of Sioux Falls |
| Cory Van Maanen | University of Sioux Falls |
| Anthony Schwab | Northern State University |
| Kelli Wiedebush | Northern State University |
| Carrie Christensen | University of Maryland |
| Corey Backer | University of South Dakota |

**SOUTH DAKOTA
BOARD OF ACCOUNTANCY**
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Member
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David S. Pummel, CPA
Member
Belle Fourche

Nicole Kasin, MBA
Executive Director

Julie Iverson
Sr. Secretary

Tricia Nussbaum
Secretary

FUTURE BOARD MEETINGS:

December 10, 2012 8:30 a.m. Pierre, SD - Dept. of Legislative Audit
January 28, 2013 9:00 a.m. Conference Call
March 25, 2013 9:00 a.m. Conference Call

Please visit our website at: **www.accountancy.sd.gov** for future meeting dates.

