

**STATE OF SOUTH DAKOTA
DEPARTMENT OF LABOR AND REGULATION
BOARD OF ACCOUNTANCY**

IN THE MATTER OF

DLR 25-006 / CASE #125-25

MICHAEL NIEMAN

**AMENDMENT TO
DECEMBER 9, 2025 DECISION**

**Certificate No. 1695 (Expired)
Licensee**

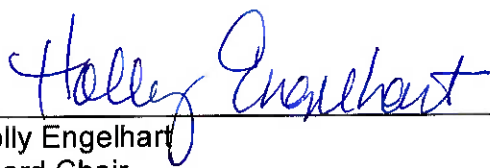
The Board of Accountancy entered a decision in the above-referenced matter on December 9, 2025. In that decision, Nieman was ordered to pay \$1,000.00 plus costs associated with the hearing. At that time no due date was set.

It is now therefore

ORDERED that the previously ordered \$1,000.00 administrative fine and payment of costs for the administrative hearing is due to the Board office no later than February 7, 2026.

Dated this 7 day of January, 2026.

South Dakota Board of Accountancy



Holly Engelhart
Board Chair