

Meeting Minutes
SOUTH DAKOTA BOARD OF ACCOUNTANCY
March 24, 2021 9:00 a.m. CDT

Chair Deidre Budahl called the meeting to order at 9:00 a.m. Nicole Kasin called the roll. A quorum was present.

Members Present: Jay Tolsma, Russell Olson, David Pummel, Jeff Smith, Jeff Strand, and Deidre Budahl.

Others Present: Nicole Kasin, Executive Director; Julie Iverson, Sr. Secretary; Trista Burke, Secretary; and Graham Oey, Staff Attorney.

David Pummel made a motion to approve the agenda. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

The Chair opened the floor for public comment. No comments were received.

Jeff Strand made a motion to approve the January 13, 2021 meeting minutes. Russell Olson seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Jeff Smith made a motion to approve the issuance of certificates through March 17, 2021. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Jeff Strand made a motion to approve the financial statements through February 2021. Jay Tolsma seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

The Board reviewed the report on the CPA exam grades for the 67th Window.

Russell Olson made a motion to ratify the CPA exam scores for the 67th window through December 2020. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Executive Director Kasin discussed her report with an update on CPE Audits, NASBA committee interest for 2021-2022, NASBA remote testing/proctoring, the NASBA Regional meeting June 22-23, 2021, and NASBA CPA Evolution Model Rules.

The Board discussed the NASBA Board of Directors meeting minutes from October 30, 2020 and November 3, 2020; the Board of Directors Meeting Highlights from January 15, 2021; the Quarterly Focus Questions; and the Executive Summary and Responses October Focus questions.

Hearing at 9:30 a.m. for Bruce Ashland

Present were Board Chair Deidre Budahl, Vice Chair Jeff Strand, Secretary-Treasurer Jeff Smith, Board Members Jay Tolsma, Russell Olson, and David Pummel, Judge Catherine Williamson, Court Reporter Stacy Wiebesiek, Board Legal Counsel Graham Oey, Roger Tellinghuisen, attorney for licensee and Bruce Ashland. Others present were staff members Nicole Kasin, Executive Director; Julie Iverson, Sr. Secretary; Trista Burke, Secretary.

Board Legal Counsel Graham Oey presented the Board's case. Roger Tellinghuisen represented Bruce Ashland at the hearing and presented his case. The Board closed the hearing at 11:50 a.m.

David Pummel made a motion to enter executive session for the purpose of deliberation. Jeff Smith seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

The Board came out of executive session.

Deidre Budahl made a motion that the dates listed on the certificate of completions submitted by the licensee be considered to be the dates of attendance and/or completion of the CPE as required by board rule and law. Mr. Ashland's CPE hours will be reported based on the dates shown on the certificates of completion. In accordance with board policy, Mr. Ashland's hours will be adjusted to meet the minimum requirements of the fiscal year 2019 to 2021 renewal periods. Due to the violations of law, as listed in the Conclusions of Law, Mr. Ashland is Ordered to attend an additional 20 hours of CPE within the next 90 days; four (4) hours of the 20 CPE hours must be on the topic of Ethics and the Professional Code of Conduct. These 20 hours of CPE are in addition to any requirements for the current and upcoming fiscal years and should not be reported on the annual renewal form. The Board will conduct audits of Mr. Ashland's CPE credits for the next three (3) years. No extensions will be given to Mr. Ashland for completing his annual CPE for the next three (3) years. The Board has further Ordered an administrative fine of \$1,000.00 to Mr. Ashland as well as requiring payment of administrative costs of the contested hearing, as allowed by law. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea) Judge Catherine Williamson will prepare the findings of fact, conclusions of law and order.

Judge Catherine Williamson concluded the hearing at 12:52 p.m.

The Board discussed the Proposed Pilot of Remote Proctoring of CPA Exam.

Jay Tolsma made a motion to accept the scores from remote testing pilot of the CPA exam. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Jeff Strand made a motion to enter executive session for the deliberative process for peer reviews, follow-ups, and a consent agreement. Jeff Smith seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

The Board came out of executive session.

Jeff Strand made a motion to accept the peer reviews, follow-up, and consent agreement as discussed in executive session. David Pummel seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

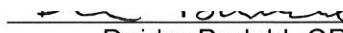
FUTURE MEETING DATES (all times CT)



May 5, 2021 – 9:00 a.m. Zoom meeting


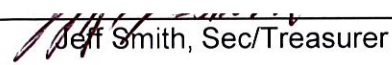
June 16, 2021 – 9:00 a.m. Zoom meeting

David Pummel made a motion to adjourn the meeting. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

All business having come before the board was concluded and Chair Deidre Budahl adjourned the meeting at 1:29 p.m.


Deidre Budahl, CPA, Chair


Attest: 
Nicole Kasin, Executive Director



Jeff Smith, Sec/Treasurer