

**Meeting Minutes**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
Conference Call  
April 28, 2020 9:00 a.m. CT

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

**Members Present:** Jay Tolsma, Marty Guindon, David Pummel, Jeff Smith, Jeff Strand, and Deidre Budahl.

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

Chair Budahl asked if there were any additions to the agenda:

Addition to Certificates

AICPA Guidance for CPAs on Payroll Protection Program

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

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

David Pummel made a motion to approve the March 24, 2020 meeting minutes. Jeff Smith seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-excused; Budahl-yea)

Jay Tolsma made a motion to approve the issuance of certificates through April 24, 2020. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Marty Guindon made a motion to approve the financial statements through March 2020. David Pummel seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

The Board reviewed the report on the CPA exam grades for the 64th Window.

Jeff Strand made a motion to ratify the CPA exam scores for the 64th window through March 2020. David Pummel seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Guindon -yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

The board discussed a request from a candidate to have an expired score extended.

David Pummel made a motion to deny the candidate request for an extension on an expired CPA exam score for failing to meet the requirements of ARSD 20:75:01:07. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Executive Director Kasin discussed her report on NASBA committee interest, the NASBA Western Regional conference, the CPE reporting project, and issues due to COVID-19.

The Board discussed the AICPA Maintaining the Relevance of the Uniform CPA Exam Exposure

Draft and the AICPA Guidance for Payroll Protection Program.

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

The Board came out of executive session.

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

**FUTURE MEETING DATES** (all times CT)

May 7, 2020 – 9:00 a.m. conference call – Public hearing to adopt rules

June 10, 2020 – 9:00 a.m. conference call

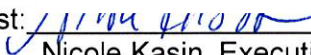
July 22, 2020 – 9:00 a.m. conference call

August 20, 2020 – 8:30 a.m. Board office, Sioux Falls

Jeff Strand made a motion to adjourn the meeting. Marty Guindon seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Guindon-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 9:52 a.m.

  
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Deidre Budahl, CPA, Chair

Attest:   
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Nicole Kasin, Executive Director

  
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Jeff Smith, Sec/Treasurer