

**Meeting Minutes**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
Zoom Meeting  
December 2, 2020 9:00 a.m. CT

Chair Deidre Budahl called the meeting to order at 9:02 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; Graham Oey, Staff Attorney; and Tommy Pollema, SD CPA Society Executive Director.

Jay Tolsma made a motion to approve the agenda. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Olson-excused; 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 October 29, 2020 meeting minutes. David Pummel seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Olson-excused; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

David Pummel made a motion to approve the issuance of certificates through November 23, 2020. Jeff Smith seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Olson-excused; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Jeff Strand made a motion to approve the financial statements through October 2020. 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)

Executive Director Kasin discussed her report with an update on CPE Audits, follow-up from NASBA Annual Conference held November 2-4, 2020, state laws, and the Board AUP.

Graham Oey left the meeting at 9:55.

The Board discussed the NASBA Board of Director's meeting minutes from July 24, 2020; the meeting highlights from October 20 and November 3, 2020; the Quarterly Focus questions; and the Executive Summary and Responses to the October Focus questions.

Tommy Pollema left the meeting at 10:05.

Jeff Strand made a motion to enter executive session for the deliberative process for peer reviews. 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)

The Board came out of executive session.

Jay Tolsma made a motion to accept the peer reviews as discussed in executive session. 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)

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

January 13, 2021 – 9:00 a.m. Zoom meeting


March 24, 2021 – 9:00 a.m. Zoom meeting

Russell Olson made a motion to adjourn the meeting. 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)

All business having come before the board was concluded and Chair Deidre Budahl adjourned the meeting at 10:20 a.m.

  
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Deidre Budahl, CPA, Chair

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Attest:   
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Nicole Kasin, Executive Director

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Jeff Smith, Sec/Treasurer