

**Meeting Minutes**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
Meeting Via Zoom  
December 14, 2023 9:00 a.m. CST

Chair Deidre Budahl called the meeting to order at 9:01 a.m. A quorum was present.

**Members Present:** Jay Tolsma, Russell Olson, Holly Engelhart, Jeff Smith, Jeff Strand, and Deidre Budahl.

**Others Present:** Nicole Kasin, Executive Director; Julie Iverson, Licensing Administrator; and Gerald McCabe, DLR Director

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

Addition to Certificates

Addition to Peer Review and Enforcement Cases

Olson made a motion to approve the agenda with additions. Strand seconded the motion. **MOTION PASSED.** (Engelhart excused)

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

Strand made a motion to approve the November 9, 2023, meeting minutes. Smith seconded the motion. **MOTION PASSED.** (Engelhart excused)

Tolsma made a motion to approve the issuance of certificates and firm permits through December 12, 2023. Olson seconded the motion. **MOTION PASSED.** (Engelhart excused)

Tolsma made a motion to approve the financial statements through November 2023. Strand seconded the motion. **MOTION PASSED.** (Engelhart excused)

The Board discussed the NASBA Executive Director/Legal Counsel Conference being held in Nashville, TN March 25-27, 2024.

Strand made a motion to approve travel for the Executive Director and Legal Counsel to attend the NASBA Executive Director/Legal Counsel Conference being held in Nashville, TN March 25-27, 2024. Olson seconded the motion. **MOTION PASSED.** (Engelhart excused)

Engelhart joined the meeting at 9:03.

Executive Director Kasin discussed her report on CPE extensions, CPE audits, and the Administrative Rules Process.

The Board discussed the NASBA Board of Directors July 21, 2023 meeting minutes, the Board of Directors October 27, 2023 meeting highlights, the October focus questions summary, and the October focus questions responses.

Olson made a motion at 9:19 a.m. to enter executive session for the deliberative process for peer reviews, follow-ups, enforcement cases and draft AUP. Engelhart seconded the motion. **MOTION PASSED.**

The Board came out of executive session at 9:40 a.m.

Engelhart made a motion to accept the peer reviews, follow-ups, and enforcement cases as discussed in executive session. Smith seconded the motion. **MOTION PASSED.**

Tolsma made a motion to accept the draft AUP as discussed in executive session. Engelhart seconded the motion. **MOTION PASSED** (Olson abstained)

**FUTURE MEETING DATES** (all times CST)  
January 24, 2024 – 9:00 a.m. Zoom meeting  
March 21, 2024 – 9:00 a.m. Zoom meeting  
May 2, 2024 – 9:00 a.m. Zoom meeting

Olson made a motion to adjourn the meeting. Engelhart seconded the motion. **MOTION PASSED.**

All business having come before the board was concluded and Chair Deidre Budahl adjourned the meeting at 9:50 a.m.