

Meeting Agenda
SOUTH DAKOTA BOARD OF ACCOUNTANCY
via Zoom

or Call +1-346-248-7799 Meeting ID:729 257 1422 Passcode: 957016
June 16, 2022 8:30 a.m. CDT

A=Action
D=Discussion
I=Information

A. Call to Order.....	Budahl
B. Public Comment.....	Oratory
C. A-Approval of Minutes of Meeting May 4, 2022.....	2-3
D. A-Approval of Certificates.....	4
E. A-Approval of Financial Statements through April 2022.....	5-14
F. A-Request from Licensee for CPE.....	15-24
G. A-Case 115-22.....	Oratory
H. D-Executive Director's Report.....	25

EXECUTIVE SESSION

I. Peer Reviews and Enforcement Case for Board Approval.....	Spt. Pkt.
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FUTURE MEETING DATES (all times CT)

- J. Meeting Dates
August 12, 2022 – 8:30 a.m. Eide Baily, 5th Floor Conference Room, Sioux Falls
- K. Adjournment

Meeting Minutes
SOUTH DAKOTA BOARD OF ACCOUNTANCY
May 4, 2022 8:30 a.m. CDT

Chair Deidre Budahl called the meeting to order at 8:30 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 Amber Mulder, DLR.

Jeff Strand made a motion to approve the agenda. Russell Olson seconded the motion. **MOTION PASSED.**

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

Russell Olson made a motion to approve the March 23, 2022 meeting minutes. Holly Engelhart seconded the motion. **MOTION PASSED.**

Jay Tolsma made a motion to approve the issuance of certificates through April 29, 2022. Holly Engelhart seconded the motion. **MOTION PASSED.**

Jeff Strand made a motion to approve the financial statements through March 2022. Russell Olson seconded the motion. **MOTION PASSED.**

The Board reviewed the report on the CPA exam grades for the 72nd Window.

Jay Tolsma made a motion to ratify the CPA exam scores for the 72nd window through March 2022. Holly Engelhart seconded the motion. **MOTION PASSED.**

Executive Director Kasin discussed her report with a recap of the Executive Directors Conference, NASBA committee interest, CPA Evolution, and speaking at USD.

Russell Olson made a motion at 8:49 a.m. to enter executive session for the deliberative process for peer reviews and enforcement cases. Holly Engelhart seconded the motion. **MOTION PASSED.**

The Board came out of executive session at 8:58 a.m.

Jeff Strand made a motion to accept the peer reviews and enforcement cases as discussed in executive session. Russell Olson seconded the motion. **MOTION PASSED.**

FUTURE MEETING DATES (all times CT)

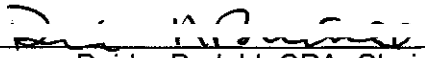
June 16, 2022 – 8:30 a.m. Zoom meeting

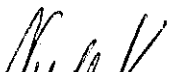
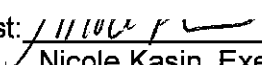
August 1, 2022 – 8:30 a.m. Sioux Falls, Eide Bailly 5th Floor

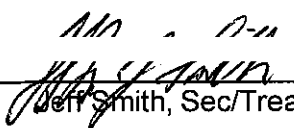
September 12, 2022 – 8:30 a.m. Zoom meeting

Jeff Strand made a motion to adjourn the meeting. Holly Engelhart seconded the motion. **MOTION PASSED.**

All business having come before the board was concluded and Chair Deidre Budahl adjourned the meeting at 9:12 a.m.


Deidre Budahl, CPA, Chair


Attest: 
Nicole Kasin, Executive Director


Jeff Smith, Sec/Treasurer

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES
BOARD COPY**

Issued Through June 6, 2022

Number	Name	Date Issued	Location
3581	Kendra Dawn Finnell	5/05/22	Spearfish, SD
3582	Robert Chester Tylka	5/06/22	Homer Glen, IL
3583	Alana Jean Koskan	5/06/22	Spearfish, SD
3584	Breanna Christine Regier	5/13/22	Rapid City, SD
3585	Michael Phillip Goodrich	5/13/22	Sioux Falls, SD
3586	Samuel Edward Shreeve	5/25/22	Rapid City, SD

AGENCY: 10 LABOR & REGULATION
BUDGET UNIT: 1031 BOARD OF ACCOUNTANCY - INFO

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	407,403.39	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			407,403.39	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			407,403.39	DR **	
BUDGET UNIT TOTAL 1031			407,403.39	DR ***	

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 04/30/2022

AGENCY 10 LABOR & REGULATION
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY - INFO
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPL. # OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
COMPANY NO 6503										
COMPANY NAME PROFESSIONAL & LICENSING BOARDS										
6503	1031000061802	51010100	CGEX220328	04/01/2022					2,871.63	DR
6503	1031000061802	51010100	CGEX220413	04/15/2022					2,642.83	DR
6503	1031000061802	51010100	CGEX220427	04/30/2022					2,674.33	DR
OBJSUB: 5101010 F-T EMP SAL & WAGES										
6503	1031000061802	51010200	CGEX220328	04/01/2022					8,188.79	DR
6503	1031000061802	51010200	CGEX220413	04/15/2022					2,135.73	DR
6503	1031000061802	51010200	CGEX220427	04/30/2022					2,219.11	DR
OBJSUB: 5101020 P-T/TEMP EMP SAL & WAGES										
6503	1031000061802	51010300	CGEX220328	04/01/2022					6,307.99	DR
OBJSUB: 5101030 BOARD & COMM MERS FEES										
6503	1031000061802	51020100	CGEX220328	04/01/2022					240.00	DR
6503	1031000061802	51020100	CGEX220413	04/15/2022					14,736.78	DR
6503	1031000061802	51020100	CGEX220427	04/30/2022					325.38	DR
OBJSUB: 5102010 OAS-EMPLOYER'S SHARE										
6503	1031000061802	51020200	CGEX220328	04/01/2022					899.86	DR
6503	1031000061802	51020200	CGEX220413	04/15/2022					300.43	DR
6503	1031000061802	51020200	CGEX220427	04/30/2022					291.72	DR
OBJSUB: 5102020 RETIREMENT-ER SHARE										
6503	1031000061802	51020600	CGEX220328	04/01/2022					869.79	DR
6503	1031000061802	51020600	CGEX220413	04/15/2022					730.22	DR
6503	1031000061802	51020600	CGEX220427	04/30/2022					716.52	DR
OBJSUB: 5102060 HEALTH/LIFE INS.-ER SHARE										
6503	1031000061802	51020800	CGEX220328	04/01/2022					1,998.91	DR
6503	1031000061802	51020800	CGEX220413	04/15/2022					9.53	DR
6503	1031000061802	51020800	CGEX220427	04/30/2022					9.24	DR
OBJSUB: 5102080 WORKER'S COMPENSATION										
6503	1031000061802	51020900	CGEX220328	04/01/2022					40.98	DR
6503	1031000061802	51020900	CGEX220413	04/15/2022					.44	DR
6503	1031000061802	51020900	CGEX220427	04/30/2022					.44	DR
OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION										
6503	1031000061802	52040200	EMPLOYEE BENEFITS	04/13/2022	02441097	COUNCILONL	12116359		3,810.84	DR
6503	1031000061802	52040200	PERSONAL SERVICES	04/13/2022	02441097	COUNCILONL	12116359		18,547.62	DR
6503	1031000061802	52040200	TR203010	04/22/2022					250.00	DR
6503	1031000061802	52040200	DUES & MEMBERSHIP FEES	04/22/2022					30.00	DR

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 04/30/2022

AGENCY 10 LABOR & REGULATION
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY - INFO
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPL #	OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
6503	103100061802	5204160	WORKSHOP REGISTRATION FEE	04/22/2022						30.00	DR *
		5204180	DE203097							528.30	DR *
6503	103100061802	5204200	COMPUTER SERVICES-STATE	04/15/2022						528.30	DR *
		5204200	PI203059							153.55	DR *
		5204200	RM203050	04/08/2022						88.88	DR *
6503	103100061802	5204220	CENTRAL SERVICES	04/20/2022						242.43	DR *
		5204220	IN934807							82.37	DR *
6503	103100061802	5204230	EQUIPMENT SERV & MAINT	04/15/2022						82.37	DR *
		5204230	221001 JUL-JUN22							145.31	DR *
6503	103100061802	5204490	JANITORIAL & MAINT SERV	04/08/2022						145.31	DR *
		5204490	ACCOUNTMENT21-22							1,380.75	DR *
6503	103100061802	5204530	RENDS-PRIVATE OWNED PROP.	04/06/2022						1,380.75	DR *
		5204530	8381416X03242022							101.94	DR *
6503	103100061802	5204540	TELECOMMUNICATIONS SRVCS	04/20/2022						101.94	DR *
		5204540	5159417006 0322							69.17	DR *
6503	103100061802	5204590	ELECTRICITY	04/20/2022						69.17	DR *
		5204590	CS203032							153.94	DR *
		5204590	PE203032	04/13/2022						1,419.00	DR *
6503	103100061802	5204740	INS PREMIUMS & SURETY BDS	04/13/2022						1,572.94	DR *
		5204740	CI102A-023							68.38	DR *
6503	103100061802	5204960	BANK FEES AND CHARGES	04/06/2022						68.38	DR *
		5204960	703							2,370.18	DR *
6503	103100061802	5205320	OTHER CONTRACTUAL SERVICE	04/27/2022						6,705.01	DR **
		5205320	31283							32.85	DR **
6503	103100061802	5228000	PRINTING-COMMERCIAL SUPPLIES & MATERIALS	04/06/2022						32.85	DR **
		5228000	T102-126							601.02	DR **
		5228000								601.02	DR **
		5228000								7,338.88	DR **
		5228000								25,886.50	DR **
		5228000								25,886.50	DR **
		5228000								25,886.50	DR **

South Dakota Board of Accountancy
Balance Sheet
As of April 30, 2022

	Apr 30, 22
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - Great Western	5,082.93
1140000 · Pool Cash State of SD	407,403.39
Total Checking/Savings	412,486.32
Other Current Assets	
1131000 · Interest Income Receivable	13,325.47
1213000 · Investment Income Receivable	1,076.95
Total Other Current Assets	14,402.42
Total Current Assets	426,888.74
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-22,716.76
Total 1670000 · Computer Software	11,358.24
Total Fixed Assets	11,358.24
TOTAL ASSETS	438,246.98
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	3,603.47
Total Accounts Payable	3,603.47
Other Current Liabilities	
2430000 · Accrued Wages Payable	11,070.40
2810000 · Amounts Held for Others	25,103.24
Total Other Current Liabilities	36,173.64
Total Current Liabilities	39,777.11
Long Term Liabilities	
2960000 · Compensated Absences Payable	30,386.76
Total Long Term Liabilities	30,386.76
Total Liabilities	70,163.87
Equity	
3220000 · Net Position	306,466.78
3300100 · Invested In Capital Assets	11,358.24
3900 · Retained Earnings	11,866.23
Net Income	38,391.86
Total Equity	368,083.11
TOTAL LIABILITIES & EQUITY	438,246.98

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	2,050.00	2,500.00	-450.00	82.0%
4293551 · Certificate Renewals-Active	65,380.00	62,500.00	2,880.00	104.6%
4293552 · Certificate Renewals-Inactive	20,050.00	21,000.00	-950.00	95.5%
4293553 · Certificate Renewals-Retired	1,610.00	1,450.00	160.00	111.0%
4293554 · Initial Firm Permits	650.00	700.00	-50.00	92.9%
4293555 · Firm Permit Renewals	14,950.00	14,500.00	450.00	103.1%
4293556 · Notification	0.00	0.00	0.00	0.0%
4293557 · Initial Audit	390.00	900.00	-510.00	43.3%
4293558 · Re-Exam Audit	1,216.12	2,460.00	-1,243.88	49.4%
4293559 · Out of State Proctoring Fees	0.00	0.00	0.00	0.0%
4293560 · Late Fees-Initial Certificate	150.00	0.00	150.00	100.0%
4293561 · Late Fees-Certificate Renewals	3,200.00	3,000.00	200.00	106.7%
4293562 · Late Fees-Firm Permits	0.00	0.00	0.00	0.0%
4293563 · Late Fees-Firm Permit Renewals	650.00	500.00	150.00	130.0%
4293564 · Late Fees-Peer Review	1,000.00	1,300.00	-300.00	76.9%
4293566 · Firm Permit Owners	130,095.00	109,000.00	21,095.00	119.4%
4293567 · Peer Review Admin Fee	600.00	5,500.00	-4,900.00	10.9%
4293568 · Firm Permit Name Change	100.00	100.00	0.00	100.0%
4293569 · Initial FAR	870.00	1,140.00	-270.00	76.3%
4293570 · Initial REG	420.00	660.00	-240.00	63.6%
4293571 · Initial BEC	330.00	930.00	-600.00	35.5%
4293572 · Re-Exam FAR	1,290.00	1,860.00	-570.00	69.4%
4293573 · Re-Exam REG	1,380.00	2,310.00	-930.00	59.7%
4293574 · Re-Exam BEC	1,050.00	2,310.00	-1,260.00	45.5%
4491000 · Interest and Dividend Revenue	7,149.03	5,500.00	1,649.03	130.0%
4595100 · Mailings	0.00	0.00	0.00	0.0%
4885000 · Other Exam Revenue	0.00	0.00	0.00	0.0%
4896021 · Legal Recovery Cost	4,151.89	1,000.00	3,151.89	415.2%
4920045 · Undistributed Earnings	0.00	0.00	0.00	0.0%
4950000 · Prior Period Refund Account	0.00	0.00	0.00	0.0%
Total Income	258,732.04	241,120.00	17,612.04	107.3%
Expense				
5101000 · Annual/Sick Leave Compensation	0.00	0.00	0.00	0.0%
5101010 · F-T Emp Sal & Wages	58,910.92	86,257.00	-27,346.08	68.3%
5101020 · P-T/Temp Emp Sal & Wages	44,090.70	45,096.00	-1,005.30	97.8%
5101030 · Board & Comm Mbrs Fees	3,600.00	4,969.00	-1,369.00	72.4%
5102010 · OASI-Employer's Share	6,569.33	10,048.00	-3,478.67	65.4%
5102020 · Retirement-ER Share	6,180.07	7,881.00	-1,700.93	78.4%
5102060 · Health /Life Ins.-ER Share	24,541.05	10,809.00	13,732.05	227.0%
5102080 · Worker's Compensation	179.02	276.00	-96.98	64.9%
5102090 · Unemployment Insurance	9.51	131.00	-121.49	7.3%
5203010 · Auto--State Owned	0.00	250.00	-250.00	0.0%
5203020 · Auto-Private-Ownes Low Mileage	141.22	400.00	-258.78	35.3%
5203030 · In State-Auto- Priv. High Miles	687.96	1,500.00	-812.04	45.9%
5203060 · In State-Air Commercial Carrier	0.00	0.00	0.00	0.0%
5203080 · In State-Other Public Carrier	0.00	0.00	0.00	0.0%

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
5203100 · In State-Lodging	169.00	1,000.00	-831.00	16.9%
5203120 · In State-Incidentals to Travel	0.00	100.00	-100.00	0.0%
5203130 · Nonemployment Travel	0.00	0.00	0.00	0.0%
5203140 · InState-Tax Meals Not Overnigt	42.00	100.00	-58.00	42.0%
5203150 · InState-Non-Tax Meals OverNigt	94.00	400.00	-306.00	23.5%
5203220 · OS-Auto Private Low Mileage	0.00	0.00	0.00	0.0%
5203230 · OS-Auto Private High Mileage	0.00	200.00	-200.00	0.0%
5203260 · OS-Air Commercial Carrier	0.00	7,000.00	-7,000.00	0.0%
5203280 · OS-Other Public Carrier	0.00	700.00	-700.00	0.0%
5203300 · OS-Lodging	0.00	9,000.00	-9,000.00	0.0%
5203320 · OS-Incidentals to Travel	0.00	500.00	-500.00	0.0%
5203330 · OS-Nonemployment Travel	0.00	0.00	0.00	0.0%
5203340 · OS-Taxable Meals-Not Overnight	0.00	0.00	0.00	0.0%
5203350 · OS-Non-Taxable Meals Overnight	0.00	1,000.00	-1,000.00	0.0%
5204010 · Subscriptions	422.55	1,000.00	-577.45	42.3%
5204020 · Dues and Membership Fees	3,450.00	3,900.00	-450.00	88.5%
5204030 · Legal Document Fees	0.00	300.00	-300.00	0.0%
5204040 · Consultant Fees-Accounting	3,700.00	3,700.00	0.00	100.0%
5204050 · Consultant Fees - Computer	16,614.75	22,000.00	-5,385.25	75.5%
5204060 · Consultant Fees-Educat/Training	0.00	0.00	0.00	0.0%
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204130 · Consultant Fees-Other	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	785.00	7,500.00	-6,715.00	10.5%
5204180 · Computer Services-State	4,193.40	5,000.00	-806.60	83.9%
5204181 · Computer Development Serv-State	162.50	2,000.00	-1,837.50	8.1%
5204190 · Computer Services-Private	0.00	0.00	0.00	0.0%
5204200 · Central Services	6,439.87	9,000.00	-2,560.13	71.6%
5204220 · Equipment Service & Maintenance	44.67	300.00	-255.33	14.9%
5204230 · Janitorial/Maintenance Services	1,453.10	1,825.00	-371.90	79.6%
5204320 · Audit Services-Private	0.00	0.00	0.00	0.0%
5204330 · Computer Software Lease	714.70	0.00	714.70	100.0%
5204340 · Computer Software Maintenance	0.00	1,000.00	-1,000.00	0.0%
5204360 · Advertising-Newspapers	0.00	500.00	-500.00	0.0%
5204390 · Advertising-Brochures	0.00	0.00	0.00	0.0%
5204440 · Newsletter Publishing	0.00	100.00	-100.00	0.0%
5204460 · Equipment Rental	2,936.13	4,000.00	-1,063.87	73.4%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	13,807.50	16,569.00	-2,761.50	83.3%
5204500 · Rents-County/Municipal	0.00	0.00	0.00	0.0%
5204510 · Rent-Other	0.00	500.00	-500.00	0.0%
5204530 · Telecommunications Services	1,885.38	5,500.00	-3,614.62	34.3%
5204540 · Electricity	599.14	900.00	-300.86	66.6%
5204560 · Water	111.75	240.00	-128.25	46.6%
5204580 · Trucking, Drayage, and Freight	0.00	0.00	0.00	0.0%
5204590 · Insurance Premiums/Surety Bonds	1,572.94	1,710.00	-137.06	92.0%
5204730 · Maintenance Contracts	0.00	0.00	0.00	0.0%
5204740 · Bank Fees and Charges	3,876.05	6,500.00	-2,623.95	59.6%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	564.34	3,000.00	-2,435.66	18.8%
5205028 · OFFICE SUPPLIES-2	0.00	0.00	0.00	0.0%
5205060 · Maintenance/Janitorial Supplies	0.00	0.00	0.00	0.0%
5205310 · Printing State	0.00	350.00	-350.00	0.0%
5205320 · Printing/Duplicating/Binding Co	171.55	500.00	-328.45	34.3%
5205330 · Supplemental Publications	0.00	700.00	-700.00	0.0%
5205340 · Microfilm Supplies/Materials	0.00	0.00	0.00	0.0%
5205350 · Postage	1,000.00	2,000.00	-1,000.00	50.0%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207440 · Filing Equipment	0.00	0.00	0.00	0.0%
5207450 · Office Equipment and Fixtures	0.00	0.00	0.00	0.0%
5207490 · Telephone Equipment	0.00	0.00	0.00	0.0%
5207900 · Computer Hardware	0.00	6,800.00	-6,800.00	0.0%
5207950 · System Development	0.00	1,000.00	-1,000.00	0.0%
5207955 · Computer Hardware Other	0.00	500.00	-500.00	0.0%
5207960 · Computer Software Expense	0.00	1,000.00	-1,000.00	0.0%
5228000 · Operating Transfers Out-NonBudg	5,887.48	8,000.00	-2,112.52	73.6%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
 July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
5228030 · Depreciation Expense	4,732.60	5,679.12	-946.52	83.3%
66000 · Payroll Expenses	0.00	0.00	0.00	0.0%
Total Expense	220,340.18	311,290.12	-90,949.94	70.8%
Net Ordinary Income	38,391.86	-70,170.12	108,561.98	-54.7%
Other Income/Expense				
Other Expense				
5228090 · SecuritiyLendingRebateFees	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	38,391.86	-70,170.12	108,561.98	-54.7%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
April 2022

	Apr 22	Apr 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	150.00	75.00	75.00	100.0%
4293552 · Certificate Renewals-Inactive	150.00	0.00	150.00	100.0%
4293554 · Initial Firm Permits	0.00	50.00	-50.00	-100.0%
4293557 · Initial Audit	60.00	30.00	30.00	100.0%
4293558 · Re-Exam Audit	120.00	90.00	30.00	33.3%
4293560 · Late Fees-Initial Certificate	50.00	0.00	50.00	100.0%
4293561 · Late Fees-Certificate Renewals	150.00	0.00	150.00	100.0%
4293564 · Late Fees-Peer Review	0.00	250.00	-250.00	-100.0%
4293566 · Firm Permit Owners	0.00	2,000.00	-2,000.00	-100.0%
4293568 · Firm Permit Name Change	0.00	25.00	-25.00	-100.0%
4293569 · Initial FAR	90.00	90.00	0.00	0.0%
4293570 · Initial REG	30.00	60.00	-30.00	-50.0%
4293571 · Initial BEC	30.00	30.00	0.00	0.0%
4293572 · Re-Exam FAR	60.00	60.00	0.00	0.0%
4293573 · Re-Exam REG	180.00	150.00	30.00	20.0%
4293574 · Re-Exam BEC	150.00	120.00	30.00	25.0%
4896021 · Legal Recovery Cost	500.00	0.00	500.00	100.0%
Total Income	1,720.00	3,030.00	-1,310.00	-43.2%
Expense				
5101010 · F-T Emp Sal & Wages	8,188.79	9,499.91	-1,311.12	-13.8%
5101020 · P-T/Temp Emp Sal & Wages	6,307.99	6,141.40	166.59	2.7%
5101030 · Board & Comm Mbrs Fees	240.00	480.00	-240.00	-50.0%
5102010 · OASI-Employer's Share	899.86	1,027.09	-127.23	-12.4%
5102020 · Retirement-ER Share	869.79	938.46	-68.67	-7.3%
5102060 · Health /Life Ins.-ER Share	1,998.91	4,321.92	-2,323.01	-53.8%
5102080 · Worker's Compensation	40.98	28.13	12.85	45.7%
5102090 · Unemployment Insurance	1.30	15.62	-14.32	-91.7%
5204020 · Dues and Membership Fees	250.00	250.00	0.00	0.0%
5204050 · Consultant Fees - Computer	0.00	1,944.98	-1,944.98	-100.0%
5204160 · Workshop Registration Fees	30.00	0.00	30.00	100.0%
5204180 · Computer Services-State	0.00	583.80	-583.80	-100.0%
5204200 · Central Services	242.43	545.26	-302.83	-55.5%
5204220 · Equipment Service & Maintenance	3.37	4.00	-0.63	-15.8%
5204230 · Janitorial/Maintenance Services	145.31	142.46	2.85	2.0%
5204460 · Equipment Rental	79.00	79.00	0.00	0.0%
5204490 · Rents Privately Owned Property	1,380.75	1,380.75	0.00	0.0%
5204530 · Telecommunications Services	101.94	213.28	-111.34	-52.2%
5204540 · Electricity	0.00	60.50	-60.50	-100.0%
5204590 · Insurance Premiums/Surety Bonds	1,572.94	566.05	1,006.89	177.9%
5204740 · Bank Fees and Charges	-68.38	57.63	-126.01	-218.7%
5205020 · Office Supplies	0.89	23.33	-22.44	-96.2%
5205350 · Postage	1,000.00	0.00	1,000.00	100.0%
5228000 · Operating Transfers Out-NonBudg	601.02	676.36	-75.34	-11.1%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
Total Expense	24,360.15	29,453.19	-5,093.04	-17.3%
Net Ordinary Income	-22,640.15	-26,423.19	3,783.04	14.3%
Net Income	-22,640.15	-26,423.19	3,783.04	14.3%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July 2021 through April 2022

	Jul '21 - Apr 22	Jul '20 - Apr 21	\$ Change	% Change
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	2,050.00	2,150.00	-100.00	-4.7%
4293551 · Certificate Renewals-Active	65,380.00	66,750.00	-1,370.00	-2.1%
4293552 · Certificate Renewals-Inactive	20,050.00	22,200.00	-2,150.00	-9.7%
4293553 · Certificate Renewals-Retired	1,610.00	1,480.00	130.00	8.8%
4293554 · Initial Firm Permits	650.00	500.00	150.00	30.0%
4293555 · Firm Permit Renewals	14,950.00	15,600.00	-650.00	-4.2%
4293557 · Initial Audit	390.00	300.00	90.00	30.0%
4293558 · Re-Exam Audit	1,216.12	1,183.88	32.24	2.7%
4293560 · Late Fees-Initial Certificate	150.00	50.00	100.00	200.0%
4293561 · Late Fees-Certificate Renewals	3,200.00	3,550.00	-350.00	-9.9%
4293563 · Late Fees-Firm Permit Renewals	650.00	750.00	-100.00	-13.3%
4293564 · Late Fees-Peer Review	1,000.00	1,850.00	-850.00	-46.0%
4293566 · Firm Permit Owners	130,095.00	128,185.00	1,910.00	1.5%
4293567 · Peer Review Admin Fee	600.00	1,650.00	-1,050.00	-63.6%
4293568 · Firm Permit Name Change	100.00	25.00	75.00	300.0%
4293569 · Initial FAR	870.00	780.00	90.00	11.5%
4293570 · Initial REG	420.00	240.00	180.00	75.0%
4293571 · Initial BEC	330.00	210.00	120.00	57.1%
4293572 · Re-Exam FAR	1,290.00	900.00	390.00	43.3%
4293573 · Re-Exam REG	1,380.00	780.00	600.00	76.9%
4293574 · Re-Exam BEC	1,050.00	900.00	150.00	16.7%
4491000 · Interest and Dividend Revenue	7,149.03	11,016.74	-3,867.71	-35.1%
4896021 · Legal Recovery Cost	4,151.89	0.00	4,151.89	100.0%
Total Income	258,732.04	261,050.62	-2,318.58	-0.9%
Expense				
5101010 · F-T Emp Sal & Wages	58,910.92	58,310.56	600.36	1.0%
5101020 · P-T/Temp Emp Sal & Wages	44,090.70	38,767.67	5,323.03	13.7%
5101030 · Board & Comm Mbrs Fees	3,600.00	3,960.00	-360.00	-9.1%
5102010 · OASI-Employer's Share	6,569.33	6,696.23	-126.90	-1.9%
5102020 · Retirement-ER Share	6,180.07	5,580.20	599.87	10.8%
5102060 · Health /Life Ins.-ER Share	24,541.05	23,702.16	838.89	3.5%
5102080 · Worker's Compensation	179.02	174.75	4.27	2.4%
5102090 · Unemployment Insurance	9.51	97.31	-87.80	-90.2%
5203020 · Auto-Private-Ownes Low Mileage	141.22	0.00	141.22	100.0%
5203030 · In State-Auto- Priv. High Miles	687.96	0.00	687.96	100.0%
5203100 · In State-Lodging	169.00	0.00	169.00	100.0%
5203140 · InState-Tax Meals Not OverNigt	42.00	0.00	42.00	100.0%
5203150 · InState-Non-Tax Meals OverNigt	94.00	0.00	94.00	100.0%
5204010 · Subscriptions	422.55	795.58	-373.03	-46.9%
5204020 · Dues and Membership Fees	3,450.00	3,450.00	0.00	0.0%
5204040 · Consultant Fees-Accounting	3,700.00	3,600.00	100.00	2.8%
5204050 · Consultant Fees - Computer	16,614.75	7,699.37	8,915.38	115.8%
5204160 · Workshop Registration Fees	785.00	100.00	685.00	685.0%
5204180 · Computer Services-State	4,193.40	4,966.98	-773.58	-15.6%
5204181 · Computer Development Serv-State	162.50	120.40	42.10	35.0%
5204200 · Central Services	6,439.87	6,000.49	439.38	7.3%
5204220 · Equipment Service & Maintenance	44.67	47.67	-3.00	-6.3%
5204230 · Janitorial/Maintenance Services	1,453.10	1,424.60	28.50	2.0%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
July 2021 through April 2022

	Jul '21 - Apr 22	Jul '20 - Apr 21	\$ Change	% Change
5204330 · Computer Software Lease	714.70	0.00	714.70	100.0%
5204460 · Equipment Rental	2,936.13	2,828.44	107.69	3.8%
5204490 · Rents Privately Owned Property	13,807.50	13,807.50	0.00	0.0%
5204530 · Telecommunications Services	1,885.38	2,499.07	-613.69	-24.6%
5204540 · Electricity	599.14	636.56	-37.42	-5.9%
5204560 · Water	111.75	95.94	15.81	16.5%
5204590 · Insurance Premiums/Surety Bonds	1,572.94	574.53	998.41	173.8%
5204740 · Bank Fees and Charges	3,876.05	4,906.69	-1,030.64	-21.0%
5204960 · Other Contractual Services	0.00	225.00	-225.00	-100.0%
5205020 · Office Supplies	564.34	199.52	364.82	182.9%
5205028 · OFFICE SUPPLIES-2	0.00	12.53	-12.53	-100.0%
5205320 · Printing/Duplicating/Binding Co	171.55	144.90	26.65	18.4%
5205350 · Postage	1,000.00	2,000.00	-1,000.00	-50.0%
5207900 · Computer Hardware	0.00	640.78	-640.78	-100.0%
5228000 · Operating Transfers Out-NonBudg	5,887.48	6,139.62	-252.14	-4.1%
5228030 · Depreciation Expense	4,732.60	4,732.60	0.00	0.0%
Total Expense	220,340.18	204,937.65	15,402.53	7.5%
Net Ordinary Income	38,391.86	56,112.97	-17,721.11	-31.6%
Net Income	38,391.86	56,112.97	-17,721.11	-31.6%

REPORT TO BOARD ON CPE REQUEST

An individual has submitted 2 requests to be considered for CPE. Each of the requests are for published articles for the 2022 CPE reporting period.

20:75:04:01. Standards for continuing professional education program

measurement. The following standards are used to measure the hours of continuing professional education credit:

(10) The board may grant credit for the writing of published articles, books, or CPE programs to include credit for research and writing time provided the board determines the activity maintains or improves professional competence. The article, book, or CPE program must be formally reviewed by an independent party. CPE credits should be claimed only upon publication. Not more than half the three-year continuing professional education credit required may be gained through publications;

20:75:04:05. Non-group continuing professional education program criteria. The non-group programs which qualify as acceptable continuing professional education programs if they meet the requirements of § 20:75:04:02 include the following:

(4) **Published articles, books, or continuing professional education programs.** A CPA or PA may be given credit for research and writing time upon determination by the board that the CPA's and PA's competency has been maintained or increased as a result of the activity.

20:75:04:02. General continuing professional education program criteria. To qualify as acceptable continuing professional education, a program must be a learning activity that contributes directly to the professional competence of a CPA or PA in the practice of accountancy. A CPA and PA performing professional services must have a broad range of knowledge, skills, and abilities. Acceptable continuing professional education encompasses programs contributing to the development and maintenance of both technical and nontechnical professional skills. A program that promotes professional competence in the practice of accountancy is defined as one that refers to the process, methods, or principles of accounting or directly relates to the CPA's and PA's employment and is above the level of the CPA's and PA's current knowledge. Acceptable subjects include accounting, assurance/auditing, consulting services, specialized knowledge and applications, management, taxation, and ethics. Other subjects, including personal development, may be acceptable if they maintain or improve the CPA's and PA's competence. A CPA or PA may use a learning plan to evaluate learning and competency development. The learning plan may be reviewed periodically and modified as competency needs change.

The individuals request follows he submitted the copy of the article and the email threads between him and the editor as supporting documentation to be used as the review by the independent party.

Each article he is requesting 8 hours of CPE.

The Board needs to make a determination in regards to each of the requests.

Request for CPE Approval

Published Articles

For: Jeff Lenning CPA 3130

During the CPE period 7/1/21 – 6/30/22, I have written two published articles. I would like to seek approval to claim them for CPE credit in accordance with ARSD 20:75:04:05(4) and 20:75:04:01(10).

Article #1: Let's Excell

The article titled **Let's Excell** was published in the July 2021 issue of California CPA Magazine. The article may be viewed here:

<http://californiacpa.calcpa.org/?issueID=114&pageID=24>

Although it took more than 8 hours to prepare, write, review, and edit, I am requesting approval to claim 8 CPE hours for this article. Writing this article has maintained my professional competence as an Excel instructor. It was formally reviewed by the editor of the magazine.

Article #2: 14 Fresh Excel Functions Article

The article titled **14 Fresh Functions** was published in the May 2022 issue of California CPA Magazine. The article may be reviewed here:

<http://californiacpa.calcpa.org/?issueID=122&pageID=11>

Although it took more than 8 hours to prepare, write, review, and edit, I am requesting approval to claim 8 CPE hours for this article. Writing this article has maintained my professional competence as an Excel instructor. It was formally reviewed by the editor of the magazine.

Summary

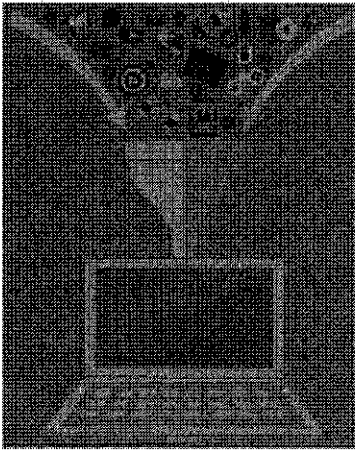
Were these 16 hours to be approved for credit for this renewal cycle, author hours would represent less than half of the three-year CPE credit:

- 7/1/2019 – 6/30/2020: 16 hours
- 7/1/2020 – 6/30/2021: 0 hours
- 7/1/2021 – 6/30/2022: 16 hours
- Total author hours: 32 hours

Thank you for your consideration. If I can provide any additional information, please advise.

Sincerely,


Jeff Lenning CPA



Let's Excel!

Remove Formula Duplication with a New Function

Often, our Excel formulas are simple and short. As such, they are easy to read, understand and maintain over time. An example of such a formula is:

`=SUM(A1)`

But as the complexity of our workbooks increases, so can the complexity of our formulas. Sometimes, we end up with unwieldy formulas that are long and difficult to understand and maintain. An example of such a formula is:

`=IF(VLOOKUP(B8,Table1,2,0)>100, VLOOKUP(B8,Table1,2,0), VLOOKUP(B8,Table1,2,0)*C8)`

One cause for such lengthy formulas is duplication. That is, duplication within the formula. In this case, you can see that "VLOOKUP(B8, Table1, 2, 0)" is included three times.

As a rule of thumb, eliminating duplication within formulas makes them easier to read and perhaps more important, maintain over time. For example, if we needed to update the VLOOKUP function to return the value in the third column instead of the second, we would need to replace the "2" with a "3" not just once, but three times. Although this may not take too long, the risk is that we will miss updating all instances and thus, risk unexpected or incorrect results.

Although there are many ways Excel users have tried to minimize formula duplication over the years, we have a great new option in the LET function. So, let's walk through it.

Note: depending on your version of Excel, you may or may not have access to the LET function.

LET

The LET function essentially enables us to define a name and its corresponding value (or expression) and then reference the name as needed within the remainder

- "Name_value" is the corresponding value or expression; and
- "Calculation" is the expression that computes the value to return.

To demonstrate how the LET function works, we will

start with a simple example before tackling the VLOOKUP formulas above.

Assume we have a column of values as seen in Figure 1.

We want to write a formula that will place positive balances

FIGURE 1

	B	C	D	E
6	Account	Balance	Debit	Credit
7	Furniture	25,000		
8	Furniture: Accum Depn	-10,000		
9	Machinery	100,000		
10	Machinery: Accum Depn	-15,000		
11	Vehicles	50,000		
12	Vehicles: Accum Depn	-5,000		

of the formula. This name is defined and recognized within the LET function only, so this is different than defining a name with the Name Manager. Names defined with the Name Manager are recognized throughout the workbook or worksheet. But, names defined with the LET function are available

only within

the function. One option is to write a formula like this into D7:

`=IF(C7>0, C7, 0)`

We could fill the formula down and it would place positive values into the debit column, like Figure 2 shows.

the function.

FIGURE 2

	B	C	D	E
6	Account	Balance	Debit	Credit
7	Furniture	25,000	25,000	
8	Furniture: Accum Depn	-10,000	0	
9	Machinery	100,000	100,000	
10	Machinery: Accum Depn	-15,000	0	
11	Vehicles	50,000	50,000	
12	Vehicles: Accum Depn	-5,000	0	

LET allows us to define more than 100 names in a single function if desired, but assuming we want to name just one, it would look like this:

`=LET(name, name_value, calculation)`

Where:

- "Name" is the name we define;

We could use a similar approach for the credit column:

`=IF(C7<0, -C7, 0)`

Fill it down, and bam! Figure 3.



Jeff Lenning <jeff@excelu.com>

Re: Tech Column & Tech Question for CalCPA Article

1 message

English, Damien <[redacted]>
To: "jeff@excelu.com" <[redacted]>

Mon, Jun 14, 2021 at 12:01 PM

Change made.

Thanks so much!

DBME

--

Damien B.M. English
Managing Editor
California Society of CPAs

1201 K St., Ste 1000
Sacramento, CA 95814-3922

[redacted]
Direct: (916) 551-2983
Fax: (916) 441-5354
<http://www.calcpa.org>

From: Jeff Lenning <[redacted]>
Date: Monday, June 14, 2021 at 11:14 AM
To: Damien English <[redacted]>
Subject: Re: Tech Column & Tech Question for CalCPA Article

[EXTERNAL SENDER]
Thanks dude. My suggestions:

Change:
Assume we have a column of values like seen in Figure 1.
To:
Assume we have a column of values as seen in Figure 1.

And bam ... you are good to go!

Thanks
Jeff

Jeff Lenning CPA
Excel University

On Mon, Jun 14, 2021 at 1:01 PM English, Damien <[redacted]> wrote:
Hiya Jeff,

Designed version attached for approval. I did the past I could will Figure placements but it'd def not perfect. Only had so much space to work with. Check it out and send back any changes by tomorrow AM.

Thanks in advance,

DBME

Damien B.M. English
Managing Editor
California Society of CPAs

1201 K St., Ste 1000
Sacramento, CA 95814-3922

Direct: (916) 551-2983
Fax: (916) 441-5354
<http://www.calcpa.org>

From: Jeff Lenning
Date: Wednesday, June 2, 2021 at 11:51 AM
To: Damien English
Subject: Re: Tech Column & Tech Question for CalCPA Article

[EXTERNAL SENDER]

Alright dude, I've attached a solid draft of the article along with screenshots. Hit me back if I need to add/edit/delete anything ... thanks!

Jeff Lenning CPA
Excel University

On Wed, Jun 2, 2021 at 12:22 PM Jeff Lenning wrote:
Alright dude, I'm back at work. Regarding:

Space - sure, I'll use the extra page if it is available. I currently have abt 900 words, but can add another illustration.

Tech piece comment - I wrote like a lot here, so feel free to thin it down or wordsmith as desired:

To facilitate a "work from anywhere" scenario, I heavily rely on web-based services as opposed to traditional locally-installed applications. Yes, I use the standard services everyone knows about including accounting software like QuickBooks online and an office suite for file storage, email, calendar, to-do lists, and so on. But, there are many others I rely on such as Airtable for an online database, Active Campaign for sending email, Zoom for meetings and phone, Teams for meetings, Vimeo for video hosting, Mailparser for email processing, Recurly for billing, Simple Cert for certificates of completion, Gusto for payroll, Proof for social proof, and more.

The immediate benefit of using cloud-based services is that my documents and applications are available from my laptop, and thus support my "work from anywhere" scenario. But, I also discovered two unexpected benefits. First, many of these services offer mobile apps, which enabled me to do some basic tasks from my phone, which turned out to be very convenient at times. The next unexpected benefit was that it is fairly easy these days to have these cloud-based systems communicate with each other. The specific service I use for this is Zapier, but there are others. Zapier enables me to set up rules for how and when the systems communicate with each other. For example, if a new order is placed, tell QuickBooks to create a related invoice and tell Active Campaign to create a new customer record. These tools not only enable me to work from just about anywhere, they also help me work more efficiently because I'm able to have Zapier perform many updates so that I don't have to do these tasks manually.

Thanks
Jeff

Jeff Lenning CPA
Excel University

On Thu, May 27, 2021 at 2:41 PM English, Damien <[REDACTED]> wrote:
Hiya Jeff,

I hope this email finds you well. Just a reminder I am expecting a tech column from you for June 7. Also, because we have space and you use space so well with your articles, I was wondering if you'd like another page for your column? That will give you more room for figures, etc. I would say 1,200-1,400 words, depending on how many figures you have would work.

Additionally, I was hoping you had 10 mins or so to answer the below for me. I'm trying to get some input from members for an article in the July issue. If you can email me back 2-3 sentences (or more) in response, that would be greatly appreciated (it's also posted to our LinkedIn for the broader membership, hence the format, but I was hoping my tech peeps could lead the charge):

What Tech Would You Recommend?

We've all had to adjust how we work during the pandemic, and it's beginning to look like there's light at the end of the tunnel. But a new normal may be emerging—one where we take what necessity has taught during the last year and possibly work from home a bit more, or generally create a more agile and adaptive work space. The use of technology never before considered comes with this change, and we are wondering what new technologies our CalCPA members are using, and why they would (or wouldn't) recommend them to peers and colleagues. Chime in below or email damien.english@calcpa.org to contribute your thoughts for an upcoming California CPA article.

Thanks in advance. Take care,

DBME

--

Damien B.M. English
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14 FRESH FUNCTIONS

Excel Adds New Capabilities to Help Save You Time

BY JEFF LENNING, CPA

Microsoft recently introduced 14 new functions for Excel—they are sure to help you save some time. To start, see the sidebar for a short description of each and then let's jump into some demonstrations.

These functions are being rolled out over time, so depending on your version of Excel and when you're reading this, your Excel may or may not have them. The fastest way to determine if your version of Excel supports them is to navigate to an empty cell and type `=VS`. If the `VSTACK` function appears in the auto-complete, you have them all! But, even if you don't have access to these functions right now, you will definitely want to read about them so you are ready when your Excel gets them!

Note: As of the time of this writing, the new functions are available to Microsoft 365 subscribers on the Beta update channel for Windows (version 2203, Build 15104.20004 or later) and Excel for Mac (Version 16.60, Build 22030400 or later). Typically, new enhancements and functions like this do not retroactively get added back to perpetual license versions (the versions that you buy once and run forever, i.e. that are not sold as a subscription).

Demonstrations

You'll notice that many of these functions have a relative that does the opposite. For example, `TOROW` is the opposite of `WRAPROWS`. `TAKE` is the opposite of `DROP`. And `TEXTSPLIT` is the opposite of `TEXTJOIN` (which we've had in Excel for a while now).

Some functions perform the operation on rows and their counterpart operates on columns, such as `TOROW` and `TOCOL`.

Some functions also have a buddy—they will often work with in the same formula to achieve the desired result. For example, when two tables have a different column order, you can write a formula that uses `CHOOSECOLS` to get them lined up and `VSTACK` to combine them.

Now, let's walk through the functions. I'll keep this discussion at a summary

FIGURE 1

	A	B	C
1	Full Name	Last Name	First Name
2	Erickson, Kristine		
3	Drum, Paul		
4	Worham, Lucy		
5	Guidry, Carl		

level but note that these functions have additional, optional arguments that extend the capability beyond what's presented below.

TEXTSPLIT

`TEXTSPLIT` splits text into as many columns as needed based on the delimiters. For example, let's say we have a column with the full name as

FIGURE 2

	A	B	C
1	Full Name	Last Name	First Name
2	Erickson, Kristine	Erickson	Kristine
3	Drum, Paul	Drum	Paul
4	Worham, Lucy	Worham	Lucy
5	Guidry, Carl	Guidry	Carl

seen in Figure 1. We can easily split it into separate last- and first-name columns by writing the following formula into B2:

`=TEXTSPLIT(A2, ",")`

We fill it down and we get what you see in Figure 2.

Note: Historically, we could accomplish this task with the text-to-columns feature.

THE DETAILS

14 New Kids on the Excel Block

- TEXTSPLIT:** splits text into columns and/or rows based on one or more delimiters.
- TEXTBEFORE:** returns the text before the specified delimiter.
- TEXTAFTER:** returns the text after the specified delimiter.
- VSTACK:** combines multiple tables into one table by stacking them vertically.
- HSTACK:** combines multiple tables into one table by stacking them horizontally.
- TOROW:** converts a table into a single row.
- TOCOL:** converts a table into a single column.
- WRAPROWS:** converts a single column (or row) into a table, going across then down.
- WRAPCOLS:** converts a single column (or row) into a table, going down then across.
- TAKE:** returns only the specified number of rows (or columns) from a table (beginning or end).
- DROP:** returns all but the specified number of rows (or columns) from a table (beginning or end).
- CHOOSEROWS:** returns the selected row or rows from a table (in any order).
- CHOOSECOLS:** returns the selected column or columns from a table (in any order).
- EXPAND:** expands a table to a specified number of rows and columns.



Jeff Lenning <[REDACTED]>

Re: Check it

1 message

Damien English <[REDACTED]>

Wed, Apr 13, 2022 at 3:43 PM

To: "[REDACTED]"

Easy enough. I went with the reversing them option.

Thanks for your help, as always. Let me know when you are ready to take on a tech column this year.

In the meantime, take care of yourself.

DBME

From: Jeff Lenning <[REDACTED]>
Date: Wednesday, April 13, 2022 at 1:18 PM
To: Damien English <[REDACTED]>
Subject: Re: Check it

[EXTERNAL SENDER]

Alright man ... my comments:

Page 1 top right, the formula =TEXTSPLIT(A2," ") ... the article uses smart quotes that seem to go the wrong direction:

=TEXTSPLIT (A2, " , ")

So, my suggestion would be to use non-smart quotes:

=TEXTSPLIT (A2, " , ")

or reverse them.

=TEXTSPLIT (A2, " , ")

Other than that, I think we look good!

Thanks

Jeff

Jeff Lenning CPA

Excel University

On Wed, Apr 13, 2022 at 1:44 PM Damien English <[REDACTED]> wrote:

Yo,

Attached is a designed version for approval. Please review and send back any changes by lunch tomorrow.

Thanks,

DBME

From: Jeff Lenning <[REDACTED]>
Date: Friday, March 25, 2022 at 6:42 AM
To: Damien English <[REDACTED]>
Subject: Check it

[EXTERNAL SENDER]

Alright dude, here we go.

I've attached a solid draft ... let me know if I need to add/edit/delete anything.

I also attached the related screenshot image files. If we don't have room for all images, let me know and I can provide suggestions on which would be the most important to keep. Also, you'll notice that one image is used three times (TOROW 2), so maybe you just display it once instead of 3x. Anyhow, just keep me posted on these.

Hit me back as needed, and have a wonderful weekend!

Thanks

Jeff

Jeff Lenning CPA

Excel University



Jeff Lenning <[REDACTED]>

Re: Check it

1 message

Damien English <[REDACTED]>

Tue, Mar 29, 2022 at 10:26 AM

To: [REDACTED]

Thanks Jeffl,

I have dipped my toe in this but we have our retreat starting today and I will drill down more when I get back Thursday.

Thanks, as always. I will be in touch,

DBME

From: Jeff Lenning <[REDACTED]>
Date: Friday, March 25, 2022 at 6:42 AM
To: Damien English <[REDACTED]>
Subject: Check it

[EXTERNAL SENDER]

Alright dude, here we go.

I've attached a solid draft ... let me know if I need to add/edit/delete anything.

I also attached the related screenshot image files. If we don't have room for all images, let me know and I can provide suggestions on which would be the most important to keep. Also, you'll notice that one image is used three times (TOROW 2), so maybe you just display it once instead of 3x. Anyhow, just keep me posted on these.

Hit me back as needed, and have a wonderful weekend!

Thanks

Jeff

Jeff Lenning CPA

EXECUTIVE DIRECTOR'S REPORT

Nicole Kasin

Renewals for individuals and firms

Paper renewal forms will be available on our website on June 15, 2021. Online renewals will open June 15, 2022.

Notice to Candidates

On June 2 an email was sent to all current candidates in the database that the Notice to Schedule for South Dakota candidates will change from 12 months to 6 months starting July 1, 2022. This is the second informational correspondence sent to candidates regarding this change.

New Board Attorney

On May 17, Jerry McCabe started full time in his position with the DLR Boards and Commissions as our attorney.

NASBA Issues/Topics

1. Recap NASBA Western Regional Conference
2. CPA Evolution
 - a. Model Rules approved by NASBA/AICPA. The following are conflicts with our rules:
 - i. Principles 1 & 2 undergrad or introductory accounting at grad level – not counting towards 24 hours in accounting
 1. Responses received from colleges/universities did not have any negative feedback with making this proposal change.
 - ii. Data analytics - courses count toward business or accounting, even if the course prefix is from a different college or university program (engineering, computer science or math)
 1. Responses received from colleges/universities did not indicate they used a different program for data analytics, they had this in their accounting or business courses
 - iii. A maximum of 9 credit hours for internship/independent study
 1. Responses received from colleges/universities did not have any negative feedback with making this proposal change
 - b. Implementation proposed for January 2024

Board Discussion

- Any New Business/topics?