

**Meeting Agenda**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**

Zoom Meeting – Conference Call

<https://state-sd.zoom.us/j/95741861303?pwd=MUdaRjc5ZEgxK0ZtNWpYbnRSbFptdz09>

or Call +1-346-248-7799 Meeting ID:729 257 1422 Passcode: 957016

September 23, 2020, 9:00 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 August 20, 2020.....	2-4
D. A-Approval of Certificates and Firm Permits.....	5-6
E. A-Approval of Financial Statements through August 2020.....	7-17
F. A-Request from Licensee for CPE.....	18-25
G. D-Executive Director's Report.....	26

**EXECUTIVE SESSION**

H. Equivalent Reviews for Board Approval.....	Spt. Pkt.
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**FUTURE MEETING DATES (all times CT)**

- I. Meeting Dates  
October 29 – 9:00 Zoom Meeting
- J. Adjournment

**Meeting Minutes**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
Zoom Meeting/Conference Call  
August 20, 2020 9:00 a.m. CT

Chair Deidre Budahl called the meeting to order at 9:02 a.m. 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.

Chair Budahl asked if there were any additions to the agenda:  
Additions to CPA certificates  
Additions to Peer Review

Jeff Strand made a motion to approve the agenda. 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)

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

Jeff Strand made a motion to approve the election of board officers as follows: Deidre Budahl – Chair, Jeff Strand - Vice Chair, and Jeff Smith Secretary/Treasurer. Jay Tolsma seconded the motion. **MOTION PASSED.** (Tolsma -yea; Olson –yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

David Pummel made a motion to approve the July 20, 2020 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 Strand made a motion to approve the issuance of certificates through August 17, 2020. 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)

Russell Olson made a motion to approve the financial statements through July 2020. 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)

The Board reviewed Geoff Lenning's request for published articles that were written by him to be considered for 60 CPE hours for the period of July 1, 2016 to June 30, 2020.

Jeff Strand made a motion to table Geoffrey Lenning's request until the September 23, 2020 board 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)

The Board reviewed a request for reinstatement of exam scores from an applicant.

Jeff Strand made a motion to accept the applicant's request based on substantial compliance and to issue the initial CPA license. 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)

Jenny Donovan joined the meeting at 9:42.

The Board reviewed a request from Scott Bell for a CPE extension for the period ending June 30, 2020.

Jeff Strand made a motion to grant a CPE extension until September 30, 2020 to Scott Bell. 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 and discussed the FY22 proposed budget.

Jeff Strand made a motion to approve the FY22 budget. 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)

Executive Director Kasin discussed her report on firm and individual renewals for FY21 and CPE extensions.

The Board discussed the NASBA Board of Director's meeting minutes from April 24, 2020; the meeting highlights from July 24, 2020, Report on the Nominating Committee, Proposed Bylaws Amendment, UAA Model Rules proposed revisions, and quarterly focus questions.

Jay Tolsma made a motion to enter executive session for the deliberative process for peer reviews via a Zoom breakout room. 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.

David Pummel 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)

The following individuals with the South Dakota CPA Society joined the meeting at 11:00 a.m.: Tommy Pollema, Jenny Donovan, Aaron Clayton, Stacy Buckley, JoLynn Sorum, and Clay Cudmore.

The Board and representatives from the SD CPA Society discussed CPA Exam Evolution Initiative, Occupational Licensing, COVID-19 Response, and NASBA UAA Model rules.

Representatives from the SD CPA Society left the meeting at 11:39.

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

September 23, 2020 - 9:00 a.m. zoom meeting

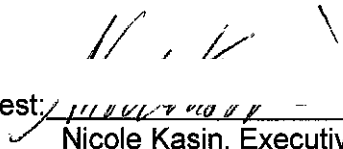
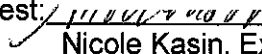
October 29, 2020 – 9:00 a.m. zoom meeting

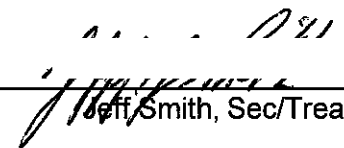
David Pummel made a motion to adjourn the meeting. Jay Tolsma seconded the motion. A roll

call vote was taken. **MOTION PASSED** (Tolsma-yea; Olson-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

All business having come before the board was concluded and Chair Deidre Budahl adjourned the meeting at 11:40 a.m.

  
\_\_\_\_\_  
Deidre Budahl, CPA, Chair

  
Attest:   
\_\_\_\_\_  
Nicole Kasin, Executive Director

  
\_\_\_\_\_  
Jeff Smith, Sec/Treasurer

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES  
BOARD COPY**

**Issued Through September 17, 2020**

Number	Name	Date Issued	Location
3484	Jesse Colin Adam Jangula	8/26/20	Rapid City, SD
3485	Amos Joe Meyer	8/27/20	Sioux Falls, SD
3486	Nicholas Jeffrey Michael	8/28/20	Rapid City, SD
3487	Jacob Allan Titus	9/02/20	Rapid City, SD
3488	Darrell James Dwyer	9/04/20	Rocklin, CA

**FIRM PERMITS TO PRACTICE PUBLIC ACCOUNTANCY  
BOARD COPY**

**Issued Through  
September 17, 2020**

<b>Number</b>	<b>Name</b>	<b>Date Issued</b>	<b>Basis/Comments</b>
1749	Dakota CPA Sioux Falls, SD	08/21/20	New Firm

BA1409R1

STATE OF SOUTH DAKOTA  
CASH CENTER BALANCES  
AS OF: 08/31/2020

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

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	541,052.14	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			541,052.14	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			541,052.14	DR **	
BUDGET UNIT TOTAL 1031			541,052.14	DR ***	

STATE OF SOUTH DAKOTA  
MONTHLY EXPENDITURE REPORT  
FOR PERIOD ENDING: 08/31/2020

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	103100061802	51010100	CGEX200812	08/14/2020					2,650.69	DR
OBJSUB: 5101010 F-T EMP SAL & WAGES										
6503	103100061802	51010200	CGEX200812	08/14/2020					2,650.69	DR *
OBJSUB: 5101020 P-T/TEMP EMP SAL & WAGES										
OBJECT: 5101 EMPLOYEE SALARIES										
6503	103100061802	51020100	CGEX200812	08/14/2020					1,511.18	DR *
OBJSUB: 5102010 OASI-EMPLOYER'S SHARE										
6503	103100061802	51020200	CGEX200812	08/14/2020					281.23	DR **
OBJSUB: 5102020 RETIREMENT-ER SHARE										
6503	103100061802	51020600	CGEX200812	08/14/2020					249.78	DR *
OBJSUB: 5102060 HEALTH/LIFE INS -ER SHARE										
6503	103100061802	51020800	CGEX200812	08/14/2020					920.16	DR *
OBJSUB: 5102080 WORKER'S COMPENSATION										
6503	103100061802	51020900	CGEX200812	08/14/2020					7.47	DR *
OBJSUB: 5102090 UNEMPLOYMENT COMPENSATION										
OBJECT: 5102 EMPLOYEE BENEFITS										
GROUP: 51 PERSONAL SERVICES										
6503	103100061802	52040200	DUES 2020	08/26/2020	00669458	NATIASSNST	12005047		3,200.00	DR
OBJSUB: 5204020 DUES & MEMBERSHIP FEES										
6503	103100061802	52040500	19-1000-061	9198	08/26/2020	GISOLUTION	12290765		1,918.13	DR *
OBJSUB: 5204050 COMPUTER CONSULTANT										
6503	103100061802	52041800	DP107094	08/19/2020					1,918.13	DR *
OBJSUB: 5204180 COMPUTER SERVICES-STATE										
6503	103100061802	52042000	PL107059	08/12/2020					505.80	DR *
OBJSUB: 5204200 CENTRAL SERVICES										
6503	103100061802	52042300	21106	08/12/2020	412188	SUNSETOFFI	12043890		379.82	DR *
OBJSUB: 5204230 JANITORIAL & MAINT SERV										
6503	103100061802	52044900	ACCOUNTRENT20-21	08/12/2020	407016	MCGINNISRO	12074040		1,380.75	DR *
OBJSUB: 5204490 ACCOUNTRENT20-21										
6503	103100061802	52044900	ACCOUNTRENT20-21	08/28/2020	02353293	MCGINNISRO	12074040		1,380.75	DR
OBJSUB: 5204490 ACCOUNTRENT20-21										
6503	103100061802	52045300	RENTS-PRIVATE OWNED PROP.	08/07/2020					1,380.75	DR *
OBJSUB: 5204530 RENTS-PRIVATE OWNED PROP.										
6503	103100061802	52045300	TL107057	08/12/2020					26.00	DR
OBJSUB: 5204530 TL107057										
6503	103100061802	52045300	TL107153	08/12/2020					102.94	DR
OBJSUB: 5204530 TL107153										





**South Dakota Board of Accountancy**  
**Balance Sheet**  
As of August 31, 2020

	Aug 31, 20
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1130000 · Local Checking - Great Western	9,859.41
1140000 · Pool Cash State of SD	541,052.14
<b>Total Checking/Savings</b>	550,911.55
<b>Other Current Assets</b>	
1131000 · Interest Income Receivable	18,765.30
1213000 · Investment Income Receivable	2,557.09
<b>Total Other Current Assets</b>	21,322.39
<b>Total Current Assets</b>	572,233.94
<b>Fixed Assets</b>	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-13,251.56
<b>Total 1670000 · Computer Software</b>	20,823.44
<b>Total Fixed Assets</b>	20,823.44
<b>TOTAL ASSETS</b>	593,057.38
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2110000 · Accounts Payable	7,228.98
<b>Total Accounts Payable</b>	7,228.98
<b>Other Current Liabilities</b>	
2430000 · Accrued Wages Payable	9,046.39
2810000 · Amounts Held for Others	25,915.87
<b>Total Other Current Liabilities</b>	34,962.26
<b>Total Current Liabilities</b>	42,191.24
<b>Long Term Liabilities</b>	
2960000 · Compensated Absences Payable	25,918.05
<b>Total Long Term Liabilities</b>	25,918.05
<b>Total Liabilities</b>	68,109.29
<b>Equity</b>	
3220000 · Net Position	297,001.30
3300100 · Invested In Capital Assets	20,823.72
3900 · Retained Earnings	58,492.68
Net Income	148,630.39
<b>Total Equity</b>	524,948.09
<b>TOTAL LIABILITIES &amp; EQUITY</b>	593,057.38

**South Dakota Board of Accountancy**  
**Profit & Loss Budget vs. Actual**  
**July through August 2020**

	Jul - Aug 20	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	325.00	2,500.00	-2,175.00	13.0%
4293551 · Certificate Renewals-Active	55,000.00	62,500.00	-7,500.00	88.0%
4293552 · Certificate Renewals-Inactive	15,100.00	21,000.00	-5,900.00	71.9%
4293553 · Certificate Renewals-Retired	870.00	1,450.00	-580.00	60.0%
4293554 · Initial Firm Permits	50.00	700.00	-650.00	7.1%
4293555 · Firm Permit Renewals	11,350.00	14,500.00	-3,150.00	78.3%
4293557 · Initial Audit	30.00	900.00	-870.00	3.3%
4293558 · Re-Exam Audit	210.00	2,460.00	-2,250.00	8.5%
4293561 · Late Fees-Certificate Renewals	1,900.00	3,000.00	-1,100.00	63.3%
4293563 · Late Fees-Firm Permit Renewals	450.00	500.00	-50.00	90.0%
4293564 · Late Fees-Peer Review	1,150.00	1,300.00	-150.00	88.5%
4293566 · Firm Permit Owners	91,090.00	109,000.00	-17,910.00	83.6%
4293567 · Peer Review Admin Fee	1,650.00	5,500.00	-3,850.00	30.0%
4293568 · Firm Permit Name Change	0.00	100.00	-100.00	0.0%
4293569 · Initial FAR	180.00	1,140.00	-960.00	15.8%
4293570 · Initial REG	30.00	660.00	-630.00	4.5%
4293571 · Initial BEC	30.00	930.00	-900.00	3.2%
4293572 · Re-Exam FAR	150.00	1,860.00	-1,710.00	8.1%
4293573 · Re-Exam REG	240.00	2,310.00	-2,070.00	10.4%
4293574 · Re-Exam BEC	270.00	2,310.00	-2,040.00	11.7%
4491000 · Interest and Dividend Revenue	11,016.74	5,500.00	5,516.74	200.3%
4896021 · Legal Recovery Cost	0.00	1,000.00	-1,000.00	0.0%
<b>Total Income</b>	<b>191,091.74</b>	<b>241,120.00</b>	<b>-50,028.26</b>	<b>79.3%</b>
<b>Gross Profit</b>	<b>191,091.74</b>	<b>241,120.00</b>	<b>-50,028.26</b>	<b>79.3%</b>
<b>Expense</b>				
5101010 · F-T Emp Sal & Wages	10,798.23	86,257.00	-75,458.77	12.5%
5101020 · P-T/Temp Emp Sal & Wages	7,079.33	45,096.00	-38,016.67	15.7%
5101030 · Board & Comm Mbrs Fees	900.00	4,969.00	-4,069.00	18.1%
5102010 · OASI-Employer's Share	1,286.89	10,048.00	-8,761.11	12.8%
5102020 · Retirement-ER Share	1,001.14	7,881.00	-6,879.86	12.7%
5102060 · Health /Life Ins.-ER Share	3,707.26	10,809.00	-7,101.74	34.3%
5102080 · Worker's Compensation	32.15	276.00	-243.85	11.6%
5102090 · Unemployment Insurance	17.92	131.00	-113.08	13.7%
5203010 · Auto-State Owned	0.00	250.00	-250.00	0.0%
5203020 · Auto-Private-Owned Low Mileage	0.00	400.00	-400.00	0.0%
5203030 · In State-Auto- Priv. High Miles	0.00	1,500.00	-1,500.00	0.0%
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%
5203100 · In State-Lodging	0.00	1,000.00	-1,000.00	0.0%
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	0.00	100.00	-100.00	0.0%
5203150 · InState-Non-Tax Meals OverNight	0.00	400.00	-400.00	0.0%
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%

**South Dakota Board of Accountancy**  
**Profit & Loss Budget vs. Actual**  
**July through August 2020**

	Jul - Aug 20	Budget	\$ Over Budget	% of Budget
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	0.00	1,000.00	-1,000.00	0.0%
5204020 · Dues and Membership Fees	3,200.00	3,900.00	-700.00	82.1%
5204030 · Legal Document Fees	0.00	300.00	-300.00	0.0%
5204040 · Consultant Fees-Accounting	0.00	3,600.00	-3,600.00	0.0%
5204050 · Consultant Fees - Computer	1,918.13	15,000.00	-13,081.87	12.8%
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	0.00	7,500.00	-7,500.00	0.0%
5204180 · Computer Services-State	505.80	5,000.00	-4,494.20	10.1%
5204181 · Computer Development Serv-State	0.00	2,000.00	-2,000.00	0.0%
5204190 · Computer Services-Private	0.00	0.00	0.00	0.0%
5204200 · Central Services	1,537.31	9,000.00	-7,462.69	17.1%
5204220 · Equipment Service & Maintenance	5.21	300.00	-294.79	1.7%
5204230 · Janitorial/Maintenance Services	284.92	1,725.00	-1,440.08	16.5%
5204320 · Audit Services-Private	0.00	0.00	0.00	0.0%
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	751.36	4,000.00	-3,248.64	18.8%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	2,761.50	16,569.00	-13,807.50	16.7%
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	477.06	5,500.00	-5,022.94	8.7%
5204540 · Electricity	26.55	865.00	-838.45	3.1%
5204560 · Water	28.89	240.00	-211.11	12.0%
5204580 · Trucking, Drayage, and Freight	0.00	0.00	0.00	0.0%
5204590 · Insurance Premiums/Surety Bonds	0.00	1,710.00	-1,710.00	0.0%
5204730 · Maintenance Contracts	0.00	0.00	0.00	0.0%
5204740 · Bank Fees and Charges	3,800.19	6,500.00	-2,699.81	58.5%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	56.60	3,000.00	-2,943.40	1.9%
5205028 · OFFICE SUPPLIES-2	0.89	0.00	0.89	100.0%
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	27.60	500.00	-472.40	5.5%
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	0.00	2,000.00	-2,000.00	0.0%
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	1,309.90	8,000.00	-6,690.10	16.4%
5228030 · Depreciation Expense	946.52	5,679.12	-4,732.60	16.7%
<b>Total Expense</b>	<b>42,461.35</b>	<b>304,055.12</b>	<b>-261,593.77</b>	<b>14.0%</b>
<b>Net Ordinary Income</b>	<b>148,630.39</b>	<b>-62,935.12</b>	<b>211,565.51</b>	<b>-236.2%</b>

**South Dakota Board of Accountancy**  
**Profit & Loss Budget vs. Actual**  
 July through August 2020

	Jul - Aug 20	Budget	\$ Over Budget	% of Budget
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	<u>148,630.39</u>	<u>-62,935.12</u>	<u>211,565.51</u>	<u>-236.2%</u>

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR MONTHLY COMPARISON**  
**August 2020**

	Aug 20	Aug 19	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	150.00	100.00	50.00	50.0%
4293551 · Certificate Renewals-Active	10,100.00	1,850.00	8,250.00	446.0%
4293552 · Certificate Renewals-Inactive	2,150.00	1,060.00	1,090.00	102.8%
4293553 · Certificate Renewals-Retired	160.00	110.00	50.00	45.5%
4293554 · Initial Firm Permits	50.00	0.00	50.00	100.0%
4293555 · Firm Permit Renewals	2,450.00	550.00	1,900.00	345.5%
4293567 · Initial Audit	30.00	0.00	30.00	100.0%
4293558 · Re-Exam Audit	150.00	150.00	0.00	0.0%
4293561 · Late Fees-Certificate Renewals	1,900.00	1,500.00	400.00	26.7%
4293563 · Late Fees-Firm Permit Renewals	450.00	250.00	200.00	80.0%
4293564 · Late Fees-Peer Review	200.00	0.00	200.00	100.0%
4293566 · Firm Permit Owners	20,040.00	1,690.00	18,350.00	1,085.8%
4293567 · Peer Review Admin Fee	300.00	0.00	300.00	100.0%
4293568 · Firm Permit Name Change	25.00	25.00	0.00	0.0%
4293569 · Initial FAR	60.00	30.00	30.00	100.0%
4293570 · Initial REG	0.00	30.00	-30.00	-100.0%
4293571 · Initial BEC	30.00	0.00	30.00	100.0%
4293572 · Re-Exam FAR	90.00	150.00	-60.00	-40.0%
4293573 · Re-Exam REG	150.00	180.00	-30.00	-16.7%
4293574 · Re-Exam BEC	90.00	210.00	-120.00	-57.1%
4491000 · Interest and Dividend Revenue	11,016.74	9,932.08	1,084.66	10.9%
<b>Total Income</b>	<b>49,591.74</b>	<b>17,817.08</b>	<b>31,774.66</b>	<b>178.3%</b>
<b>Gross Profit</b>	<b>49,591.74</b>	<b>17,817.08</b>	<b>31,774.66</b>	<b>178.3%</b>
<b>Expense</b>				
5101010 · F-T Emp Sal & Wages	2,650.69	8,430.97	-5,780.28	-68.6%
5101020 · P-T/Temp Emp Sal & Wages	1,511.18	5,281.19	-3,770.01	-71.4%
5101030 · Board & Comm Mbrs Fees	0.00	960.00	-960.00	-100.0%
5102010 · OASI-Employer's Share	281.23	1,011.99	-730.76	-72.2%
5102020 · Retirement-ER Share	249.78	745.41	-495.63	-66.5%
5102060 · Health /Life Ins.-ER Share	920.16	2,657.19	-1,737.03	-65.4%
5102080 · Worker's Compensation	7.47	17.81	-10.34	-58.1%
5102090 · Unemployment insurance	4.19	6.08	-1.89	-31.1%
5203020 · Auto-Private-Ownes Low Mileage	0.00	104.42	-104.42	-100.0%
5203030 · In State-Auto- Priv. High Miles	0.00	687.96	-687.96	-100.0%
5203100 · In State-Lodging	0.00	338.00	-338.00	-100.0%
5203150 · InState-Non-Tax Meals OverNight	0.00	138.00	-138.00	-100.0%
5204020 · Dues and Membership Fees	3,200.00	3,200.00	0.00	0.0%
5204050 · Consultant Fees - Computer	0.00	1,875.00	-1,875.00	-100.0%
5204180 · Computer Services-State	0.00	469.80	-469.80	-100.0%
5204181 · Computer Development Serv-State	0.00	53.38	-53.38	-100.0%
5204200 · Central Services	379.82	183.27	196.55	107.3%
5204220 · Equipment Service & Maintenance	0.00	7.47	-7.47	-100.0%
5204230 · Janitorial/Maintenance Services	142.46	139.67	2.79	2.0%
5204460 · Equipment Rental	672.36	682.00	-9.64	-1.4%
5204490 · Rents Privately Owned Property	1,380.75	4,142.25	-2,761.50	-66.7%
5204530 · Telecommunications Services	233.16	218.06	15.10	6.9%
5204540 · Electricity	0.00	75.45	-75.45	-100.0%
5204560 · Water	28.89	0.00	28.89	100.0%

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR MONTHLY COMPARISON**  
**August 2020**

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	Aug 20	Aug 19	\$ Change	% Change
5204740 · Bank Fees and Charges	2,515.14	2,575.42	-60.28	-2.3%
5204960 · Other Contractual Services	0.00	497.66	-497.66	-100.0%
5205020 · Office Supplies	56.60	37.64	18.96	50.4%
5205028 · OFFICE SUPPLIES-2	0.69	0.59	0.10	17.0%
5205320 · Printing/Duplicating/Binding Co	0.00	10.35	-10.35	-100.0%
5207900 · Computer Hardware	0.00	653.40	-653.40	-100.0%
5228000 · Operating Transfers Out-NonBudg	969.51	607.99	361.52	59.5%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
<b>Total Expense</b>	<b>15,677.34</b>	<b>36,281.68</b>	<b>-20,604.34</b>	<b>-56.8%</b>
<b>Net Ordinary Income</b>	<b>33,914.40</b>	<b>-18,464.60</b>	<b>52,379.00</b>	<b>283.7%</b>
<b>Net Income</b>	<b>33,914.40</b>	<b>-18,464.60</b>	<b>52,379.00</b>	<b>283.7%</b>

**South Dakota Board of Accountancy**  
**PREVIOUS YEAR TO DATE MONTHLY COMPARISON**  
 July through August 2020

	Jul - Aug 20	Jul - Aug 19	\$ Change	% Change
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4293550 · Initial Individual Certificate	325.00	3,385.00	-3,060.00	-90.4%
4293551 · Certificate Renewals-Active	55,000.00	61,950.00	-6,950.00	-11.2%
4293552 · Certificate Renewals-Inactive	15,100.00	19,510.00	-4,410.00	-22.6%
4293553 · Certificate Renewals-Retired	870.00	1,220.00	-350.00	-28.7%
4293554 · Initial Firm Permits	50.00	50.00	0.00	0.0%
4293555 · Firm Permit Renewals	11,350.00	10,950.00	400.00	3.7%
4293557 · Initial Audit	30.00	30.00	0.00	0.0%
4293558 · Re-Exam Audit	210.00	360.00	-150.00	-41.7%
4293561 · Late Fees-Certificate Renewals	1,900.00	1,650.00	250.00	15.2%
4293563 · Late Fees-Firm Permit Renewals	450.00	250.00	200.00	80.0%
4293564 · Late Fees-Peer Review	1,150.00	100.00	1,050.00	1,050.0%
4293566 · Firm Permit Owners	91,090.00	111,095.00	-20,005.00	-18.0%
4293567 · Peer Review Admin Fee	1,650.00	75.00	1,575.00	2,100.0%
4293568 · Firm Permit Name Change	0.00	100.00	-100.00	-100.0%
4293569 · Initial FAR	180.00	120.00	60.00	50.0%
4293570 · Initial REG	30.00	60.00	-30.00	-50.0%
4293571 · Initial BEC	30.00	60.00	-30.00	-50.0%
4293572 · Re-Exam FAR	150.00	300.00	-150.00	-50.0%
4293573 · Re-Exam REG	240.00	480.00	-240.00	-50.0%
4293574 · Re-Exam BEC	270.00	450.00	-180.00	-40.0%
4491000 · Interest and Dividend Revenue	11,016.74	9,932.08	1,084.66	10.9%
<b>Total Income</b>	<b>191,091.74</b>	<b>222,127.08</b>	<b>-31,035.34</b>	<b>-14.0%</b>
<b>Gross Profit</b>	<b>191,091.74</b>	<b>222,127.08</b>	<b>-31,035.34</b>	<b>-14.0%</b>
<b>Expense</b>				
5101010 · F-T Emp Sal & Wages	10,798.23	13,863.70	-3,065.47	-22.1%
5101020 · P-T/Temp Emp Sal & Wages	7,079.33	8,462.51	-1,383.18	-16.3%
5101030 · Board & Comm Mbrs Fees	900.00	1,740.00	-840.00	-48.3%
5102010 · OASI-Employer's Share	1,286.89	1,657.58	-370.69	-22.4%
5102020 · Retirement-ER Share	1,001.14	1,224.95	-223.81	-18.3%
5102060 · Health /Life Ins.-ER Share	3,707.26	4,405.60	-698.34	-15.9%
5102080 · Worker's Compensation	32.15	29.02	3.13	10.8%
5102090 · Unemployment Insurance	17.92	9.87	8.05	81.6%
5203010 · Auto--State Owned	0.00	47.79	-47.79	-100.0%
5203020 · Auto-Private-Ownes Low Mileage	0.00	104.42	-104.42	-100.0%
5203030 · In State-Auto- Priv. High Miles	0.00	687.96	-687.96	-100.0%
5203100 · In State-Lodging	0.00	338.00	-338.00	-100.0%
5203150 · InState-Non-Tax Meals OverNight	0.00	138.00	-138.00	-100.0%
5204020 · Dues and Membership Fees	3,200.00	3,200.00	0.00	0.0%
5204050 · Consultant Fees - Computer	1,918.13	1,875.00	43.13	2.3%
5204180 · Computer Services-State	505.80	939.60	-433.80	-46.2%
5204181 · Computer Development Serv-State	0.00	274.51	-274.51	-100.0%
5204200 · Central Services	1,537.31	1,676.29	-138.98	-8.3%
5204220 · Equipment Service & Maintenance	5.21	13.65	-8.44	-61.8%
5204230 · Janitorial/Maintenance Services	284.92	279.32	5.60	2.0%
5204460 · Equipment Rental	751.36	761.00	-9.64	-1.3%
5204490 · Rents Privately Owned Property	2,761.50	4,142.25	-1,380.75	-33.3%
5204530 · Telecommunications Services	477.06	370.98	106.08	28.6%
5204540 · Electricity	26.55	149.53	-122.98	-82.2%



**South Dakota Board of Accountancy**  
**PREVIOUS YEAR TO DATE MONTHLY COMPARISON**  
**July through August 2020**

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	Jul - Aug 20	Jul - Aug 19	\$ Change	% Change
5204560 · Water	28.89	0.00	28.89	100.0%
5204740 · Bank Fees and Charges	3,800.19	3,838.91	-38.72	-1.0%
5204960 · Other Contractual Services	0.00	538.80	-538.80	-100.0%
5205020 · Office Supplies	56.60	148.67	-92.07	-61.9%
5205028 · OFFICE SUPPLIES-2	0.89	4.82	-3.93	-81.5%
5205320 · Printing/Duplicating/Binding Co	27.60	27.60	0.00	0.0%
5207900 · Computer Hardware	0.00	653.40	-653.40	-100.0%
5228000 · Operating Transfers Out-NonBudg	1,309.90	607.99	701.91	115.5%
5228030 · Depreciation Expense	946.52	946.52	0.00	0.0%
<b>Total Expense</b>	<b>42,461.35</b>	<b>53,158.24</b>	<b>-10,696.89</b>	<b>-20.1%</b>
<b>Net Ordinary Income</b>	<b>148,630.39</b>	<b>168,968.84</b>	<b>-20,338.45</b>	<b>-12.0%</b>
<b>Net Income</b>	<b>148,630.39</b>	<b>168,968.84</b>	<b>-20,338.45</b>	<b>-12.0%</b>

## REPORT TO BOARD ON CPE REQUEST

An individual has submitted 10 requests to be considered for CPE. Each of the requests are for published articles in various years.

### **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 individual's request follows for the most recent year, the prior years he submitted the magazine cover, copy of the article and the email threads between him and the editor as supporting documentation to be used at the review by the independent party.

Each article he is requesting 8 hours of CPE, except for the July 2018 and January 2019 articles where he is requesting 6 hours of CPE due to his limited hours available in the maximum of 60 CPE hours in the 3 year rolling period.

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



**SOUTH DAKOTA  
BOARD OF ACCOUNTANCY**

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August 26, 2020

Geoffrey Lenning  
27190 Wildflower Place  
Harrisburg, SD 57032

Dear Mr. Lenning,

On July 22, 2020, the South Dakota Board of Accountancy (SDBOA) reviewed your request for continuing professional education (CPE) for published articles and CPE program for reporting period ending June 30, 2020.

On August 20, 2020, the SDBOA also reviewed your additional documentation submitted for the published articles for the reporting periods ending June 30, 2017; June 30, 2018; and June 30, 2019.

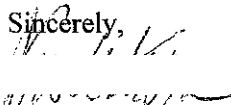
In your most recent request from August, you did not submit any supporting documentation to validate the CPE program hours requested in July and moved solely to requesting CPE hours for article publications.

As a result of the documentation submitted, the SDBOA is requesting the following:

1. Explanation of how you came to the requesting hours for each article that you submitted for each of the CPE years ending June 30, 2017; June 30, 2018; and June 30, 2019. In addition, please address specifically the questions for CPE hours you are requesting for the two articles for period ending June 30, 2020 as follows:
  - a. Your initial request in July for the January 2020 article on Welcome X Functions' XLOOKUP your request was for 2 CPE hours. Your request for this article in August was for 8 CPE hours. How did you rationalize 6 more hours for this article?
  - b. Your initial request in July for the September 2019 article on Make Quick Work with 10 Excel Skills your request was for 4 CPE hours. Your request for this article in August was for 8 CPE hours. How did you rationalize 4 more hours for this article?
2. Explanation of the quality control process to have an article published in the California CPA Society magazine.
  - a. The formal review you provided from the editor of the magazine is an exchange for design review and grammatical corrections, how do you rationalize this as an independent review of the material provided in the article?

Please provide the requested information to the SDBOA no later than September 16, 2020. Thank you for your cooperation in this matter.

Sincerely,

  
Nicole Kasin  
Executive Director

**To:** SD Board of Accountancy  
**From:** Jeff Lenning  
**Date:** September 1, 2020  
**Re:** Response to letter dated August 26, 2020

Thank you for reviewing my CPE request, I really appreciate it. Regarding your questions:

1. Although the actual time it takes to plan and write an article, including writing the text, creating the Excel file, preparing the screenshots, reviewing, and editing takes more than a day, I have been limiting the hours I claim to 8 for the past 10+ years as my standard duration for CPE requested for written articles.

a. & b. When I initially claimed 2 hours for the XLOOKUP article and 4 hours for the 10 Excel Skills article, I only had 6 hours of available "author" CPE hours remaining in my 3-year, 60-hour max, cap. So, although they took longer to write, I only claimed a total of 6 hours for these articles to fill the remaining 6 available hours in the cap.

Now that I removed the hours claimed previously for developing a CPE program, I have claimed the full 8 hours for each article (which is how many I would have claimed originally had I not been hitting the cap).

2. Regarding the quality control process to have an article published in California CPA Magazine, they are documented here:

<https://www.calcpa.org/members/california-cpa-magazine/editorial-guidelines>

- a. The evidence I provided to support to independent review was the communication I had directly with the editor of the magazine about his review. He did not write a formal independent review letter for me to keep on hand, however, based on my understanding of SDCPA Rule **20:75:04:15** *Documentation for continuing professional education credit*, such an independent review letter is not required.

The way I understand the rule, a CPA must document the credit claimed for published articles with the following acceptable evidence of completion: (a) a copy of the publication (b) statement of CPE hours claimed and (c) the name and contact information of the independent reviewer or publisher. The evidence I provided includes the name and contact information of the reviewer/publisher as required.

Although the casual tone in my email communication with CalCPA is the result of a relationship built over 20 years, the magazine would not have published my articles had they not met their editorial guidelines, satisfied their internal review process, or provided value to their CPA members and readers.

I wish to thank the board for their consideration and would value the opportunity to provide any additional information.

Sincerely,

  
Jeff Lenning



# Editorial Guidelines

CaICPA's mission is to increase the value and promote the integrity of the CPA profession; contribute to the success of our members; and strengthen client, employer, public and government trust in CaICPA member advice, work products and opinions.

One of the tangible ways CaICPA achieves this mission is by providing resources and information to its members. To ensure the integrity of the CaICPA brand and the editorial consistency of all information from CaICPA to its members, the following editorial guidelines have been developed in collaboration with the CaICPA Communications Advisory Committee.

## CaICPA Editorial Policies and Guidelines

CaICPA is solely responsible for all editorial decisions relating to resources and information content disseminated to our members and the public, whether in print or any digital format.

- The CaICPA chain of editorial responsibility is as follows:
- The publisher is responsible for all final editorial decisions for CaICPA.
- Individual editors are responsible for the editorial decisions of each individual CaICPA communications vehicle.
- While certain content may be moderated, assembled or otherwise compiled or composed by members (e.g. chapter bulletins, technical committee websites, etc), CaICPA retains full editorial control over all such content.

The guiding editorial philosophy under which editorial content is selected, developed and disseminated is as follows:

- News and other information must be of highest quality and also must be timely, relevant and not easily available through other sources.
- Based on the relevance of the information to various member segments, CaICPA editorial staff, typically under the advisement of members, uses its professional judgment to select the most appropriate vehicle to distribute information.

## Editorial Submission and Review Process

- Before submitting a manuscript for review, it is recommended that you contact CaICPA editorial staff with your proposal. An editor will discuss your proposal and help to refine your idea. Not all manuscripts or proposals will be accepted.
- CaICPA assumes no responsibility for unsolicited manuscripts or artwork, although they may be accepted for review. Unsolicited materials will not be returned unless requested and accompanied by a self-addressed, stamped envelope.
- All article topics must be presented in a balanced, objective way. While CaICPA does not discourage vendors or others engaged in the sale of products or services to our readers from submitting articles for publication, we require authors to disclose with their submission any financial interest they may have in the article topic.
- All manuscripts and proposals are subject to a blind peer review to ensure the quality and relevance of the materials. Manuscripts are subject to copyediting. Editors follow **CaICPA style guidelines**, as well as Associated Press style guidelines. Authors are given the opportunity to review an edited draft before publication. Submissions typically require four weeks for editorial review and one to three months for publication following review.
- **Proposals can be emailed to managing editor Damien English**

## Conditions Under Which Submissions Are Accepted

- Manuscripts are accepted for consideration with the understanding that they are unpublished and not under review elsewhere.
- No promotion of a specific brand or source of products or services is acceptable. Efforts to steer readers toward products or services offered by authors will not be published.
- CalCPA assumes the copyright to published manuscripts.

## General Writing Guidelines

Keep your writing informal and concise and consider the following:

- Write down the purpose of your article and what you hope the reader will gain from it.
- Use active voice whenever possible (e.g. "The CBA issued regulations." and NOT "The guidelines were issued by the CBA.")
- Avoid excessive use of forms of "to be."
- Use "I" unless there are multiple authors; refer to the reader as "you." (e.g. "I use regression analysis to project stock market trends; you may find it useful for ... ")
- Avoid needless duplication. Ask yourself whether each sentence and paragraph adds to the article or simply duplicates a point already made.
- Use specific examples to illustrate your point. In longer feature articles, consider interviewing other sources and using pointed quotes.
- Get a second opinion. Have a friend or business associate read and comment on your article before you submit it.
- Reference visual aids. Make sure you refer to all included graphics somewhere in the text of the article and be sure to obtain permission (if necessary) to use included graphics.
- Provide appropriate web addresses or ideas for further editorial coverage.
- Avoid footnotes in your manuscripts.
- Include a short, professional biography at the end of your article, that includes your name, title, firm or business you are with and your email address or your phone number. Member authors should also include CalCPA groups of which they are members.

## Distribution Outlets for Submitted Editorial

### **California CPA magazine**

**Contact:** Managing editor **Damien English**; responsible for reviewing, editing and determining relevance of all information.

**Purpose:** To provide CalCPA members with must-have information that is relevant to their success or unique to CPAs in California, as well as to foster a sense of community among California CPAs and to serve as a voice of the profession throughout the state.

**Editorial Focus:** All articles are written for the California CPA reader, whether in public practice or business and industry. The intention is to tap top experts from the membership, business community, government, academia and other organizations for their knowledge. California CPA seeks to provide readers with a balance of technical information, solutions to real-world problems, and industry trends. Articles typically include technical and compliance reports, information about professional services, local and national industry trends and statistics, professional issues, practice management, management accounting, career management, California business information, government regulations and legislation, and legal issues.

**Editorial Format:** California CPA includes feature-length articles, one- to two-page articles and news and trends briefs. Articles vary in length between 800-2,000 words.

**Primary Sources of Content:** Contributed material from non-staff authors, both solicited and unsolicited, including CalCPA members.

**Audience:** The magazine circulation is approximately 35,000 CalCPA members and other subscribers (mostly university libraries). The readership of California CPA is almost exclusively CPAs and professionals working with CPAs.

**Frequency:** 10 times per year (monthly with combined January/February and March/April issues).

**Format:** Full-color, glossy magazine, typically with 36–44 total pages.

### **CalCPA.org**

**Contact:** Online production/digital marketing specialist **Mike Corso**; responsible for reviewing, editing and determining relevance of all information on the CalCPA website.

**Purpose:** To provide CalCPA members with urgent information as well as providing 24/7 access to archived information, practice tools and other resources. CalCPA.org resources include classified ads, member directory, Find a CPA, Ask a CPA, event registration and information, technical information from CalCPA technical committees, member account access, news and other information.

**Editorial Focus:** Most website content is provided directly from existing CalCPA databases and archived materials from other CalCPA communication vehicles. All original material is subject to the same editorial guidelines as *California CPA* magazine, as stated above.

**Primary Sources of Content:** Contributed material from staff and non-staff authors, both solicited and unsolicited as well as other content developed by members (committee leaders, chapter leaders, members at large). All editorial content will be directly hosted on CalCPA.org with appropriate citations to the original sources of the information. Members contributing content will be permitted to link their byline to their CalCPA Find a CPA listing, but direct links to member websites are not permitted.

**Audience:** CalCPA members, employers of CPAs and the public seeking reliable information and access to member listings.

### **Ask a CPA (CalCPA website feature)**

**Contact:** Aldo Maragoni, associate director of communications.

**Purpose:** Ask a CPA is designed to distinguish CPAs in the marketplace as the most trusted financial advisers.

**Primary Sources of Content:** Contributed material from CPA experts in the technical area in question, all experts must be CalCPA members.

**Audience:** Predominantly individual taxpayers and small-business owners.

**Frequency:** Ask a CPA is updated regularly.

**Format:** Ask a CPA articles are published in a question and answer format. Since Ask a CPA articles are found online and directed toward the general public, articles are relatively short (400-600 words) and must explain technical topics in layperson's terms. Ask a CPA writers should submit a short bio and photo. Members contributing content may link their author byline to their CalCPA Find a CPA listing, but direct links to member websites are not permitted.

### **Chapter Bulletins**

**Contact:** Damien English, managing editor, is responsible for reviewing, editing and determining relevance of all information.

**Purpose:** To keep members informed of local news and events.

**Editorial Format:** Content includes President's Message, event notices and other chapter-related news.

**Primary Sources of Content:** Contributed material from staff and non-staff authors, both solicited and non-solicited as well as content developed by members (committee leaders, chapter leaders, members).

**Audience:** Chapter members (bulletins are localized by chapter and members may belong to more than one chapter.)

**Format:** Email and blog.

**Frequency:** Monthly.

## E-newsletters

**Editor:** Responsible for reviewing, editing and determining relevance of all information.

**Purpose:** To provide relevant news, information and resources to members in a timely way.

**Audiences:** CalCPA members, specific audience varies based on e-newsletter.

### Titles:

- CalCPA Daily Clips—A daily roundup of news, trends and analysis relevant to CPAs, culled from state and national news sources.  
**Contact:** Aldo Maragoni, associate director, communications
  
- CalCPA BUZZ—A twice-monthly e-newsletter that offers short, to-the-point professional news items with links to expanded information.  
**Contact:** Damien English, managing editor  
**Frequency:** First and third Tuesday
  
- CalCPA Financial Leadership Forum Advantage—Specifically for business and industry members, this twice-monthly e-newsletter allows you to skim the surface or drill down to in-depth information you need.  
**Contact:** Aldo Maragoni, associate director, communications  
  
**Frequency:** Second and fourth Tuesday
  
- Accounting Educator BUZZ—An e-newsletter just for accounting educators, with news and information on issues facing California's colleges, universities and accounting students.  
**Contact:** Aldo Maragoni, associate director, communications  
  
**Frequency:** Varies
  
- Candidate Connection and Emerging CPA—These e-newsletters deliver to candidate and student members and emerging CPAs the information they need to launch a CPA career.  
**Contact:** Damien English, managing editor  
**Frequency:** Quarterly

## Social Media

CalCPA uses various social media outlets to publish news and information that help it meet its mission. CalCPA has established a presence on **Facebook, Twitter, LinkedIn, Instagram** and **YouTube**. The guiding editorial philosophy for these sites is the same as described above for CalCPA's other publications.

CalCPA also encourages and, when needed, helps members establish their personal social media presence. Members are then personally responsible for the content they publish on blogs, wikis or any other form of user-generated media. The content does not necessarily reflect the opinion of CalCPA and members should not hold themselves out as CalCPA spokespeople. Further, CalCPA is not responsible for the privacy practices or the content of links to other websites members may post on their individual sites.

As stated in CalCPA's policy previously recommended by the Communication Advisory Council and adopted by the CalCPA Board: "To provide uniform quality of information and to protect its proprietary marks and copyrights, all internet web pages and content belonging to the California Society of Certified Public Accountants must be hosted by the California Society of Certified Public Accountants. Anyone found to be hosting web content that holds itself out to represent the California Society of Certified Public Accountants will be notified in writing of this policy and be provided 30 days to transition all such material to CalCPA and cease such activity."

This protection extends to CalCPA's logo, which is the property of CalCPA and cannot be used for commercial gain or in situations in which the logo implies endorsement by CalCPA without the expressed permission of CalCPA. Failure to obtain the required permissions of usage is a violation of international law and a punishable offense.



CalCPA discourages use of the logo in social networking websites not endorsed by CalCPA and for noncommercial use (e.g., the logo is used as an identifier for people who share an interest in CalCPA). Such use may come under the "fair use doctrine" of copyright and trademark law.

Should the logo be used in a derogatory manner (e.g., incorporated in a blog or web-based conversation group that disparages CalCPA or its members), CalCPA may pursue legal action to have its logo removed or engage the user(s) in a dialogue with the objective of correcting false impressions and misinformation.

CalCPA does encourage the use of its member logo. The CalCPA member logo provides a recognizable symbol of membership in the California Society of CPAs. This logo is designed to fit our members' website, business card, stationery and collateral material needs. Only CPA members may use the member logos. If the CPA member is in a public accounting firm, all CPAs in the firm must be CalCPA members before the member logo may be used. Proper use of the member logo and downloadable versions are available **online**.

(rev. 3/30/20)

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Founded in 1909, the California Society of Certified Public Accountants (CalCPA) is the largest statewide professional association of certified public accountants in the United States. CalCPA offers a wide variety of benefits and services for CPAs and financial professionals. CalCPA, with 14 chapters located throughout the state, is committed to the education and betterment of our members and the profession.

CalCPA Institute is a registered 501(c)(3). EIN: 20-0978565 | CalCPA Education Foundation is a registered 501(c)(3). EIN: 94-613084

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## EXECUTIVE DIRECTOR'S REPORT

Nicole Kasin

### **Renewals for individuals and firms**

Paper renewal forms were available on our website on June 15, 2020. Online renewals opened June 15, 2020. Here are the status of renewals through September 16, 2020:

Entity	Renewed thru 7/31/2020	Pending renewals thru 7/31/2021	Completed renewals thru 7/31/2021
Firms	287	0	282
Individuals – Active	1260	15	1227
Individuals – Inactive	384	21	377
Individuals – Retired	131	9	136

### **CPE Extensions**

There have been 62 administrative extensions granted for the CPE reporting period ending June 30, 2020 through 9-17-20. The extensions are valid through 9-30-20. 44% of those granted extensions have already reported their completed CPE. The remaining 56% will receive an email reminder to report the CPE with a deadline provided.

### **Board Discussion**

- Any New Business/topics?