

**ADDITIONS TO AGENDA  
SOUTH DAKOTA BOARD OF ACCOUNTANCY  
Conference Call  
Call in Number 1-844-833-2684 Access Code 0876676#  
September 12, 2018  
9:00 a.m. (CT)**

A=Action  
D=Discussion  
I=Information

A. A-Addition to Certificates.....	2
B. A-Addition to Executive Director's Report.....	3-4

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES  
BOARD COPY**

**Issued Through Sept 7, 2018**

<b>Number</b>	<b>Name</b>	<b>Date Issued</b>	<b>Location</b>
3391	Benjamin John Hansen	08/14/18	Sioux Falls, SD
3392	Joshua Wyers Holland	08/21/18	Rogers, AR
3393	Tyler Phillip Hohenstein	07/31/18	Dakota Dunes, SD
3394	Samantha Jo Den Besten	08/28/18	Sioux Falls, SD
3395	Darryl Lamont Greene	08/30/18	Norton Shores, MI
3396	Christopher Charles Barkl	09/07/18	Yankton, SD

## EXECUTIVE DIRECTOR'S REPORT - ADDITION

Nicole Kasin

### Definition of Attest

After review and discussion in regards to the definition of attest and the proposed changes, I sent the language to NASBA for review. I have been provided two alternative changes for the board to discuss:

36-20B-2. Attest defined--Statements on standards to be adopted. For the purposes of this chapter, attest means providing the following ~~financial statement~~ services:

(1) Any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS);

(2) Any review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS);

(3) Any ~~examination of prospective financial information~~ engagement to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE);

(4) Any engagement to be performed in accordance with the Auditing Standards of the Public Company Auditing Oversight Board (PCAOB); and

(5) The issuance of any report prescribed by the Statements on Auditing Standards (SAS), the Statements on Standards for Accounting and Review Services (SSARS), or the Statements on Standards for Attestation Engagements (SSAE) on any services to which those statements on standards apply, indicating that the service was performed in accordance with standards established by the American Institute of Certified Public Accountants (AICPA).

The statements on standards specified in this definition shall be adopted by reference by the board, by rule promulgated pursuant to chapter 1-26, and shall be those developed for general application by recognized national accountancy organizations.

OR

36-20B-2. Attest defined--Statements on standards to be adopted. For the purposes of this chapter, attest means providing the following ~~financial statement~~ services:

(1) Any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS);

(2) Any review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS);

(3) Any examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE);

(4) Any engagement to be performed in accordance with the Auditing Standards of the Public Company Auditing Oversight Board (PCAOB); and

(5) Any examination, review or agreed upon procedures engagement to be performed in accordance with SSAE, other than an examination described in subsection (3). The issuance of any report prescribed by the Statements on Auditing Standards (SAS), the Statements on Standards for Accounting and Review Services (SSARS), or the Statements on Standards for Attestation Engagements (SSAE) on any services to which those statements on standards apply, indicating that the service was performed in accordance with standards established by the American Institute of Certified Public Accountants (AICPA).

The statements on standards specified in this definition shall be adopted by reference by the board, by rule promulgated pursuant to chapter 1-26, and shall be those developed for general application by recognized national accountancy organizations.