

**ADMINISTRATIVE HEARING MINUTES
SOUTH DAKOTA BOARD OF ACCOUNTANCY**

Meeting Via Microsoft Teams
November 18, 2025 9:45 a.m. CST

The South Dakota Board of Accountancy convened at 9:45 a.m. on Tuesday, November 18, 2025, via Microsoft Teams.

The purpose of the administrative hearing was to hear the matter of Michael Nieman, Case No. 125-25; OHE Case No. DLR 25-006.

Members of the Board in Attendance: Holly Engelhart (Chair), Kelly Klein, Priscilla Romkema, Cathy Harr, Jay Tolsma, and Russell Olson.

Others in Attendance: Anita Fuoss-Administrative Law Judge from Office of Hearing Examiners, Nicole Kasin-Executive Director, Julie Iverson-Licensing Administrator, Jennifer Doubleddee- DLR Staff Attorney, Gerald McCabe-DLR Director, and Bob Mercer-Keloland News.

Not in Attendance: Michael Nieman

Administrative Law Judge Anita Fuoss began the hearing in the matter of Michael Nieman, license no. 1695, case file no. 125-25.

Board office offered pre-marked exhibits 100 to 115, all of which were received as marked and entered into evidence.

Administrative Law Judge Anita Fuoss swore in witness Nicole Kasin.

DLR Staff Attorney Doubleddee presented the Board office case. Nicole Kasin testified as a witness for the Board office.

DLR Staff Attorney Doubleddee made a closing statement.

The Board asked clarifying questions.

Administrative Law Judge Anita Fuoss closed the record of the hearing at 10:23 a.m.

Olson made a motion to enter executive session in accordance with SDCL 1-25-2(3) for the purpose of deliberation. Romkema seconded the motion. **MOTION PASSED.**

Administrative Law Judge Anita Fuoss moved the Board into executive session for the purpose of deliberation and to confer with Gerald McCabe.

The Board came out of executive session at 10:50 a.m.

Engelhart rendered the decision on Nieman as follows:

1. Nieman shall pay a fine of \$1000 to the Board office.
2. Nieman shall pay the cost of the proceedings.
3. Nieman will receive a public reprimand.
4. Nieman's license is currently expired. Should Nieman renew his license in the future:
 - a. The CPA certificate of Nieman shall be suspended until he is able to provide proof of 11.6 CPE hours;
 - b. The Board will allow the Executive Director to roll back the 11.6 CPE hours to the appropriate years; and
 - c. Nieman will not be allowed any CPE extensions for the three years following his reinstatement.

Olson made a motion to adopt the decision as presented. Tolsma seconded the motion.
MOTION PASSED.

The hearing concluded at 10:52 a.m.