

**Meeting Minutes**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
Meeting Via Zoom  
April 26, 2023 2:30 p.m. CDT

Chair Deidre Budahl called the meeting to order at 2:30 p.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; Gerald McCabe, DLR Sr. Staff Attorney and Amber Mulder, Special Assistant Attorney General.

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

Certificates

Request from candidate

Executive session pursuant to SDCL 1-25-2 for administrative hearing deliberation

Strand made a motion to approve the agenda with additions. Tolsma seconded the motion. **MOTION PASSED.**

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

Olson made a motion to approve the March 22, 2023 meeting minutes. Engelhart seconded the motion. **MOTION PASSED.**

Strand made a motion to approve the issuance of certificates through April 25, 2023. Engelhart seconded the motion. **MOTION PASSED.**

Tolsma made a motion to approve the financial statements through March 2023. Smith seconded the motion. **MOTION PASSED.**

The Board reviewed the report on the CPA exam grades for the 76th window.

Engelhart made a motion to ratify the CPA exam scores for the 76th window through March 2023. Olson seconded the motion. **MOTION PASSED.**

Executive Director Kasin discussed her report on the new complaint process, SB76, NASBA committee interest, regional conference attendance, and CPA evolution.

Olson made a motion to grant authority to Executive Director Kasin to impose fines under SDCL 36-1C-5. Engelhart seconded the motion. **MOTION PASSED.**

The Board discussed a request from a candidate for an NTS extension.

Engelhart made a motion to approve the candidate's request for an NTS extension through May 31, 2023. Tolsma seconded the motion. **MOTION PASSED.**

Amber Mulder joined the meeting at 2:56.

The regular meeting of the board was suspended at 3:00 p.m. for an administrative hearing for Bruce E. Hanson, case no. 106-23. See minutes of administrative hearing for action taken.

The regular meeting of the Board was reconvened at 4:12 p.m.

Amber Mulder left the meeting at 4:13 p.m.

Engelhart made a motion at 4:13 p.m. to enter executive session for the deliberative process for peer reviews and a follow-up. Tolsma seconded the motion. **MOTION PASSED.**

The Board came out of executive session at 4:25 p.m.

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

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

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

June 12, 2023 – 8:30 a.m. Zoom meeting

July 20, 2023 – 8:30 a.m. Zoom meeting

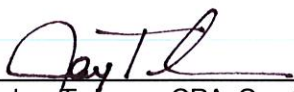
August 25, 2023 – 8:30 a.m. Sioux Falls, location TDB

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

All business having come before the board was concluded and Chair Deidre Budahl adjourned the meeting at 4:35 p.m.

Attest:   
Nicole Kasin, Executive Director

  
Deidre Budahl, CPA, Chair

  
Jay Tolsma, CPA, Sec/Treas