

**Meeting Minutes**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
Meeting Via Microsoft Teams  
October 3, 2024 9:00 a.m. CDT

Chair Deidre Budahl called the meeting to order at 9:01 a.m. A quorum was present.

**Members Present:** Jay Tolsma, Russell Olson, Holly Engelhart, Jeff Strand, Priscilla Romkema, and Deidre Budahl.

**Others Present:** Nicole Kasin, Executive Director; Julie Iverson, Licensing Administrator; Gerald McCabe, DLR Director; Kira Weber, DLR Attorney; and Jodi Aumer, DLR Director of Professional Licensing.

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

Additions to Certificates  
UAA Exposure Draft  
Additions to Peer Review

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

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

Engelhart made a motion to approve the August 7, 2024, meeting minutes. Romkema seconded the motion. **MOTION PASSED.**

Tolsma made a motion to approve the certificates and firm permits issued through October 1, 2024. Romkema seconded the motion. **MOTION PASSED.**

Olson made a motion to approve the financial statements through August 2024. Strand seconded the motion. **MOTION PASSED.**

Romkema made a motion to ratify the CPA exam scores for the 81st window through June 2024. Tolsma seconded the motion. **MOTION PASSED.**

Executive Director Kasin discussed her report on individual and firm renewals for the year ending July 31, 2025, CPE extensions, CPE audits, new leadership at NASBA, and national pipeline proposals.

The Board discussed the NASBA proposed bylaw changes, the Board of Directors meeting minutes from April 26, 2024, and the Board of Directors meeting highlights from July 19, 2024.

Chair Budahl tabled the discussion on the Exposure Draft CPA Competency-Based Experience Pathway and the UAA Exposure Draft until the November 20, 2024 meeting.

Strand made a motion at 9:23 a.m. to enter executive session for the deliberative process for peer reviews and an enforcement case. Olson seconded the motion. **MOTION PASSED.**

The Board came out of executive session at 9:25 a.m.

Engelhart made a motion to accept the peer reviews and enforcement case as discussed in executive session. Romkema seconded the motion. **MOTION PASSED.**

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

November 20, 2024 – 9:00 a.m. Teams meeting

January 8, 2025 – 9:00 a.m. Teams meeting

February 5, 2025 – 9:00 a.m. Teams meeting

March 19, 2025 – 9:00 a.m. Team meeting

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

All business having come before the board was concluded and Chair Deidre Budahl adjourned the meeting at 9:33 a.m.