

**Meeting Minutes**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
Conference Call  
December 11, 2019 9:00 a.m. CT

Chair Deidre Budahl called the meeting to order at 9:00 a.m. Nicole Kasin called the roll. A quorum was present.

**Members Present:** Jay Tolsma, Marty Guindon, David Pummel, Jeff Smith, Jeff Strand, and Deidre Budahl.

**Others Present:** Nicole Kasin, Executive Director, Julie Iverson, Sr, Secretary, and Graham Oey, Staff Attorney.

Jeff Strand made a motion to approve the agenda. Marty Guindon seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

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

David Pummel made a motion to approve the October 23, 2019 meeting minutes. Jeff Smith seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Marty Guindon made a motion to approve the issuance of certificates and firm permits through December 5, 2019. David Pummel seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

David Pummel made a motion to approve the financial statements through November 2019. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

The Board discussed the NASBA Executive Directors Conference which will be held in Clearwater Beach, FL March 16-18, 2020, and the NASBA Legal Counsel Conference which will be held in Clearwater Beach, FL March 16-18, 2020.

Jeff Strand made a motion to approve the travel for the Executive Director to attend the NASBA Executive Directors Conference held in Clearwater Beach, FL March 16-18, 2020, and Legal Counsel to attend the NASBA Legal Counsel conference held in Clearwater Beach, FL March 16-18, 2020. Jay Tolsma seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma -yea; Guindon -yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Executive Director Kasin discussed her report on the CPE audits, the recent newsletter, CPE changes, the newly filled Secretary position, and an update on the Board AUP.

The Board discussed the AICPA Board of Examiners Meeting highlights from October 3-4, 2019; the NASBA Board of Directors Meeting minutes from July 26, 2019; the NASBA Board of Directors Meeting highlights from October 25, 2019 and October 29, 2019; the NASBA UAA Model Rule Article 7; and the NASBA Quarterly Focus Question responses.

The Board answered the NASBA Quarterly Focus Questions.

Jeff Strand made a motion to enter executive session for the deliberative process for peer reviews, consent agreements, and the draft AUP report. David Pummel seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

The Board came out of executive session.

Marty Guindon made a motion to accept the peer reviews, consent agreements, and the draft AUP report as discussed in executive session. Jay Tolsma seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

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

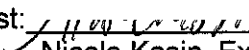
January 22, 2020 – 8:30 a.m. conference call


March 24, 2020 – 8:30 a.m. conference call

Jeff Strand made a motion to adjourn the meeting. Marty Guindon seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Guindon-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 9:47 a.m.

  
Deidre Budahl, CPA, Chair

Attest:   
Nicole Kasin, Executive Director

  
Jeff Smith, Sec/Treasurer