

ADMINISTRATIVE HEARING MINUTES
SOUTH DAKOTA BOARD OF ACCOUNTANCY

Meeting Via Teams
March 19, 2025 10:55 a.m. CDT

The South Dakota Board of Accountancy convened at 10:55 a.m. on Wednesday, March 19, 2025, via Teams conference call.

The purpose of the administrative hearing was to hear the matter of Kenneth Yeung, case no. 111-25.

Members of the Board in Attendance: Deidre Budahl (Chair), Jeff Strand, Priscilla Romkema, Holly Engelhart, Jay Tolsma, and Russell Olson

Others in Attendance: Nicole Kasin-Executive Director, Julie Iverson-Licensing Administrator, and Jennifer Doubledee-DLR Staff Attorney.

Not in Attendance: Kenneth Yeung

Chair Budahl began the hearing in the matter of Kenneth Yeung, license no. 2146, case file no. 111-25.

Chair Budahl deemed all board members present are part of the board for purposes of deciding this case.

Chair Budahl swore in witness Nicole Kasin.

Staff Attorney Doubledee waived the making of any opening statement on behalf of the Board office.

Board office offered premarked exhibits 101 to 107, all of which were received as marked and entered into evidence.

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

The Board questioned Nicole Kasin.

Staff Attorney Doubledee made a closing statement and offered a proposed finding of fact, conclusions of law and decision for the Board to consider during their deliberations, which was received by Chair Budahl.

The Board closed the record of the hearing at 11:11 a.m.

Strand made a motion at 11:11 a.m. to enter executive session for the purpose of deliberation. Romkema seconded the motion. **MOTION PASSED.**

The Board came out of executive session at 11:19 a.m.

Budahl rendered the decision on Yeung as follows:

1. Yeung's CPA license is suspended until he provides proof of continuing education in the amount of 124 CPE hours or provides support for the courses he reported from July 1, 2021 to June 30, 2024.
2. Yeung will pay a fine of \$1000 to the Board office.
3. Once reinstated, Yeung is ineligible for any CPE extensions for three years.
4. Yeung will pay the costs of the proceeding against him.
5. Yeung will be subject to an audit of his CPE for the year after the reinstatement of his license.

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

The hearing concluded at 11:22 a.m.