

ADMINISTRATIVE HEARING MINUTES
SOUTH DAKOTA BOARD OF ACCOUNTANCY

Meeting Via Teams
June 11, 2025 9:30 a.m. CDT

The South Dakota Board of Accountancy convened at 9:30 a.m. on Wednesday, June 11, 2025, via Teams conference call.

The purpose of the contested case hearing was to hear the matter of Terry Torgerson, case no. 117-25.

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, Jennifer Doubleddee-DLR Staff Attorney, and Terry Torgerson.

Chair Budahl began the hearing in the matter of Terry Torgerson, license no. 1262, case file no. 117-25.

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 and Terry Torgerson.

Staff Attorney Doubleddee waived making an opening statement on behalf of the Board office.

Terry Torgerson waived making an opening statement to the Board.

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

Staff Attorney Doubleddee moved to admit exhibit 102 to 104 into evidence. They were admitted and entered into evidence.

Staff Attorney Doubleddee moved to admit exhibit 101 into evidence. It was admitted and entered into evidence.

Staff Attorney Doubleddee moved to admit exhibit 105 into evidence. It was admitted and entered into evidence.

Staff Attorney Doubleddee moved to admit exhibit 106 into evidence. It was admitted and entered into evidence.

Staff Attorney Doubleddee moved to admit exhibit 107 into evidence. It was admitted and entered into evidence.

Staff Attorney Doubleddee moved to admit exhibit 108 into evidence. It was admitted and entered into evidence.

Staff Attorney Doubleddee moved to admit exhibit 109 into evidence. It was admitted and entered into evidence.

Terry Torgerson cross-examined Nicole Kasin.

Staff Attorney Doubleddee questioned Terry Torgerson.

Terry Torgerson presented his case to the Board. Staff Attorney Doubleddee cross-examined Terry Torgerson.

Staff Attorney Doubleddee 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.

Terry Torgerson gave his closing statement.

The Board closed the record of the hearing at 9:59 a.m.

Strand made a motion at 10:00 a.m. to enter executive session for the purpose of deliberation. Olson seconded the motion. **MOTION PASSED.**

The Board came out of executive session at 10:22 a.m.

Budahl rendered the decision on Torgerson as follows:

1. Torgerson's CPA license is suspended for 90 days.
2. Torgerson needs to provide proof of continuing education in the amount of 7 CPE hours or provide support for the courses he reported from July 1, 2021 to June 30, 2024 within 30 days.
3. Torgerson's fine is waived.
4. Once reinstated, Torgerson is ineligible for any CPE extensions for three years.
5. Torgerson will pay the costs of the proceeding against him within 30 days of receiving notice.

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

The hearing concluded at 10:25 a.m.