

**ADMINISTRATIVE HEARING MINUTES**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**

Meeting Via Zoom  
August 25, 2023 1:00 p.m. CDT

The South Dakota Board of Accountancy convened at 1:00 p.m. on Friday, August 25, 2023, via zoom conference call.

The purpose of the administrative hearing was to hear the matter of Yolanda Theophilus, Case No. 112-23; OHE Case No. DLR 23-002.

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

**Others in Attendance:** Yolanda Theophilus, Ryan Darling-Hearing Examiner from Office of Hearing Examiners, Nicole Kasin-Executive Director, Julie Iverson-Licensing Administrator, Gerald McCabe-DLR Sr. Staff Attorney, Amber Mulder-Special Assistant Attorney General.

Hearing Examiner Darling began the hearing in the matter of Yolanda Theophilus, license no. 3082, case file no. 112-23.

Hearing Examiner Darling swore in witness Nicole Kasin.

Board office offered pre-marked exhibits 101 to 110 and 113 to 122, all of which were received as marked and entered into evidence.

Sr. Staff Attorney McCabe presented the Board office case. Nicole Kasin testified as a witness for the Board office. Hearing Examiner Darling asked clarifying questions.

Hearing Examiner Darling swore in witness Yolanda Theophilus.

Yolanda Theophilus presented her case pro se. Hearing Examiner Darling asked clarifying questions. Board members asked clarifying questions.

Sr. Staff Attorney McCabe cross-examined Theophilus.

Nicole Kasin was recalled for rebuttal testimony.

Sr. Staff Attorney McCabe made a closing statement.

Yolanda Theophilus made a closing statement.

Hearing Examiner Darling closed the record of the hearing at 2:15 p.m.

Hearing Examiner Darling moved the Board into executive session for the purpose of deliberation and to confer with Special Assistant Attorney General Mulder.

The Board came out of executive session at 2:47 p.m.

Budahl rendered the decision on Theophilus as follows:

1. The CPA certificate of Theophilus shall be suspended for 90 days which shall be held in abeyance pending compliance with the other requirements of this decision.
2. Theophilus shall fulfill her CPE obligation for the audit period as determined by Board policy under the Board's rules. This would include the Board staff rolling back hours to the prior period. Theophilus shall complete CPE hours to fulfill this requirement within 90 days of the order.
3. Theophilus shall pay a fine of \$250 to the Board office within 90 days.
4. Theophilus shall be subject to CPE audits for the next three reporting periods, including the period which just ended on June 30, 2023.

The hearing concluded at 2:57 p.m.