

Additions to Agenda
SOUTH DAKOTA BOARD OF ACCOUNTANCY

via [Microsoft Teams](#)

Meeting ID: 284 970 971 417 6 Passcode: UB27Sg7M

Or

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June 11, 2025, 9:00 a.m. (CDT)

A=Action

D=Discussion

I=Information

- | | |
|--|-----------|
| A. A-Addition Cheloha Hearing Minutes..... | 2-3 |
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| C. A-Additions to Peer Review..... | Spt. Pkt. |

ADMINISTRATIVE HEARING MINUTES
SOUTH DAKOTA BOARD OF ACCOUNTANCY

Meeting Via Teams
March 19, 2025 9:15 a.m. CDT

The South Dakota Board of Accountancy convened at 9:15 a.m. on Wednesday, March 19, 2025, via Teams conference call.

The purpose of the administrative hearing was to hear the matter of Janice Cheloha, case no. 105-25.

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, Janice Cheloha, and Steve Haugaard.

Chair Budahl began the hearing in the matter of Janice Cheloha, license no. 1259, case file no. 105-25.

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 Janice Cheloha.

Staff Attorney Doubleddee gave her opening statement on behalf of the Board office.

Janice Cheloha gave her opening statement to the Board.

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

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

Janice Cheloha cross-examined Nicole Kasin.

Board members asked clarifying question of Nicole Kasin.

Janice Cheloha presented her case to the Board. Staff Attorney Doubleddee cross-examined Janice Cheloha.

Staff Attorney Doubleddee called Nicole Kasin for rebuttal.

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.

Janice Cheloha gave her closing statement.

The Board closed the record of the hearing at 10:22 a.m.

Olson made a motion at 10:22 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 10:36 a.m.

Budahl rendered the decision on Cheloha as follows:

1. The Board office prepared the request for documentation of continuing education credits and mailed the letter according to the process that had been outlined.
2. The licensee did not receive the information, and the receipt of the information was outside of her control.
3. Upon being alerted to the deficiency the licensee complied within a matter of days to the request in providing documentation.
4. The board has determined that the fine should be waived for the licensee.

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

The hearing concluded at 10:39 a.m.

**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 Doubleddee-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 Doubleddee 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 Doubleddee presented the Board office case. Nicole Kasin testified as a witness for the Board office.

The Board questioned Nicole Kasin.

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.

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.