

Additions to Agenda
SOUTH DAKOTA BOARD OF ACCOUNTANCY

via [Zoom](#)

or Call +1-346-248-7799 Meeting ID:729 257 1422 Passcode: 957016

November 9, 2023, 9:00 a.m. (CST)

A=Action
D=Discussion
I=Information

- | | |
|---------------------------------------------------------|-----------|
| A. A-Additions to Financials -October..... | 2-10 |
| B. I-NASBA Candidate Care Quarterly Report 3Q23..... | 11-13 |
| C. A-Addition to Peer Review and Consent agreement..... | Spt. Pkt. |

STATE OF SOUTH DAKOTA
CASH CENTER BALANCES
AS OF: 10/31/2023

AGENCY: 10 LABOR & REGULATION
BUDGET UNIT: 1031 BOARD OF ACCOUNTANCY - INFO

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	506,957.68	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			506,957.68	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			506,957.68	DR **	
BUDGET UNIT TOTAL 1031			506,957.68	DR ***	

STATE OF SOUTH DAKOTA
 MONTHLY EXPENDITURE REPORT
 FOR PERIOD ENDING: 10/31/2023

AGENCY 10 LABOR & REGULATION
 BUDGET UNIT 1031 BOARD OF ACCOUNTANCY - INFO
 CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPVL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/ CR
COMPANY NO		6503								
COMPANY NAME		PROFESSIONAL & LICENSING BOARDS								
6503	103100061802	51010100	CGEX231012	10/18/2023					3,858.10	DR
		OBJSUB: 5101010	F-T EMP SAL & WAGES						3,858.10	DR *
6503	103100061802	51010200	CGEX231012	10/18/2023					2,389.20	DR
		OBJSUB: 5101020	P-T/TEMP EMP SAL & WAGES						2,389.20	DR *
6503	103100061802	51010300	CGEX231012	10/18/2023					240.00	DR
		OBJSUB: 5101030	BOARD & COMM MBRS FEES						240.00	DR *
		OBJECT: 5101	EMPLOYEE SALARIES						6,487.30	DR **
6503	103100061802	51020100	CGEX231012	10/18/2023					450.41	DR
		OBJSUB: 5102010	OASI-EMPLOYER'S SHARE						450.41	DR *
6503	103100061802	51020200	CGEX231012	10/18/2023					334.62	DR
		OBJSUB: 5102020	RETIREMENT-ER SHARE						334.62	DR *
6503	103100061802	51020600	CGEX231012	10/18/2023					1,048.40	DR
		OBJSUB: 5102060	HEALTH/LIFE INS.-ER SHARE						1,048.40	DR *
6503	103100061802	51020800	CGEX231012	10/18/2023					11.25	DR
		OBJSUB: 5102080	WORKER'S COMPENSATION						11.25	DR *
6503	103100061802	51020900	CGEX231012	10/18/2023					1.64	DR
		OBJSUB: 5102090	UNEMPLOYMENT COMPENSATION						1.64	DR *
		OBJECT: 5102	EMPLOYEE BENEFITS						1,846.32	DR **
		GROUP: 51	PERSONAL SERVICES						8,333.62	DR ***
6503	103100061802	52041800	DP409102	10/27/2023					633.30	DR
		OBJSUB: 5204180	COMPUTER SERVICES-STATE						633.30	DR *
6503	103100061802	52042000	PL409056	10/27/2023					461.20	DR
6503	103100061802	52042000	RM409050	10/13/2023					102.52	DR
		OBJSUB: 5204200	CENTRAL SERVICES						563.72	DR *
6503	103100061802	52042200	IN1092548	10/20/2023	02521107	ABBUSINESS	12036980		82.80	DR
		OBJSUB: 5204220	EQUIPMENT SERV & MAINT						82.80	DR *
6503	103100061802	52042300	24I003 JUL-JUN23	10/13/2023	311698	SUNSETOFFI	12627537		171.03	DR
		OBJSUB: 5204230	JANITORIAL & MAINT SERV						171.03	DR *
6503	103100061802	52045210	ACCOUNTRENT23-24	10/13/2023	311121	MCGINNISRO	12074040		1,380.75	DR
		OBJSUB: 5204521	REVENUE BOND LEASE PYMTS						1,380.75	DR *
6503	103100061802	52045300	TL409146	10/25/2023					92.00	DR
6503	103100061802	52045300	8381416X09242023	10/04/2023	00064356	ATTMOBILIT	12279233		102.72	DR

STATE OF SOUTH DAKOTA
 MONTHLY EXPENDITURE REPORT
 FOR PERIOD ENDING: 10/31/2023

AGENCY 10 LABOR & REGULATION
 BUDGET UNIT 1031 BOARD OF ACCOUNTANCY - INFO
 CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPVL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/ CR
		OBJSUB: 5204530	TELECOMMUNICATIONS SRVCS						194.72	DR *
6503	103100061802	52045400	5159417006 0823	10/20/2023	02521028	XCELEENERGY	12023853		43.65	DR
		OBJSUB: 5204540	ELECTRICITY						43.65	DR *
6503	103100061802	52047400	CI104A-016	10/13/2023	350568				142.57	CR
		OBJSUB: 5204740	BANK FEES AND CHARGES						142.57	CR *
6503	103100061802	52049600	978	10/25/2023	00879360	NATIONALAS	12005047		6,493.35	DR
		OBJSUB: 5204960	OTHER CONTRACTUAL SERVICE						6,493.35	DR *
		OBJECT: 5204	CONTRACTUAL SERVICES						9,420.75	DR **
6503	103100061802	52050200	E104-059	10/04/2023					60.90	DR
		OBJSUB: 5205020	OFFICE SUPPLIES						60.90	DR *
6503	103100061802	52053200	34861	10/27/2023	00880386	PREFERREDP	12308425		18.25	DR
		OBJSUB: 5205320	PRINTING-COMMERCIAL						18.25	DR *
		OBJECT: 5205	SUPPLIES & MATERIALS						79.15	DR **
6503	103100061802	52280000	T104-043	10/04/2023					1,204.06	DR
		OBJSUB: 5228000	OPER TRANS OUT -NON BUDGT						1,204.06	DR *
		OBJECT: 5228	NONOP EXP/NONBGTD OP TR						1,204.06	DR **
		GROUP: 52	OPERATING EXPENSES						10,703.96	DR ***
		COMP: 6503							19,037.58	DR ****
		CNTR: 103100061802							19,037.58	DR *****
		B. UNIT: 1031							19,037.58	DR *****

South Dakota Board of Accountancy
Balance Sheet
As of October 31, 2023

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	388.30
1140000 · Pool Cash State of SD	506,957.68
Total Checking/Savings	507,345.98
Other Current Assets	
1131000 · Interest Income Receivable	2,092.07
1213000 · Investment Income Receivable	3,147.26
Total Other Current Assets	5,239.33
Total Current Assets	512,585.31
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-31,235.44
Total 1670000 · Computer Software	2,839.56
Total Fixed Assets	2,839.56
TOTAL ASSETS	515,424.87
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	7,422.90
Total Accounts Payable	7,422.90
Other Current Liabilities	
2430000 · Accrued Wages Payable	12,000.19
2810000 · Amounts Held for Others	37,629.64
Total Other Current Liabilities	49,629.83
Total Current Liabilities	57,052.73
Long Term Liabilities	
2960000 · Compensated Absences Payable	37,744.93
Total Long Term Liabilities	37,744.93
Total Liabilities	94,797.66
Equity	
3220000 · Net Position	314,985.18
3300100 · Invested In Capital Assets	2,839.84
3900 · Retained Earnings	-46,307.02
Net Income	149,109.21
Total Equity	420,627.21
TOTAL LIABILITIES & EQUITY	515,424.87

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
 July through October 2023

	Jul - Oct 23	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,075.00	2,500.00	-1,425.00	43.0%
4293551 · Certificate Renewals-Active	68,240.00	62,500.00	5,740.00	109.2%
4293552 · Certificate Renewals-Inactive	19,600.00	19,500.00	100.00	100.5%
4293553 · Certificate Renewals-Retired	1,990.00	1,650.00	340.00	120.6%
4293554 · Initial Firm Permits	250.00	700.00	-450.00	35.7%
4293555 · Firm Permit Renewals	15,150.00	14,500.00	650.00	104.5%
4293557 · Initial Audit	60.00	700.00	-640.00	8.6%
4293558 · Re-Exam Audit	1,050.00	1,960.00	-910.00	53.6%
4293560 · Late Fees-Initial Certificate	0.00	0.00	0.00	0.0%
4293561 · Late Fees-Certificate Renewals	3,150.00	3,000.00	150.00	105.0%
4293563 · Late Fees-Firm Permit Renewals	350.00	500.00	-150.00	70.0%
4293564 · Late Fees-Peer Review	600.00	1,300.00	-700.00	46.2%
4293566 · Firm Permit Owners	131,965.00	127,000.00	4,965.00	103.9%
4293567 · Peer Review Admin Fee	825.00	5,500.00	-4,675.00	15.0%
4293568 · Firm Permit Name Change	100.00	100.00	0.00	100.0%
4293569 · Initial FAR	90.00	1,140.00	-1,050.00	7.9%
4293570 · Initial REG	30.00	660.00	-630.00	4.5%
4293571 · Inital BEC	480.00	930.00	-450.00	51.6%
4293572 · Re-Exam FAR	210.00	1,860.00	-1,650.00	11.3%
4293573 · Re-Exam REG	630.00	2,310.00	-1,680.00	27.3%
4293574 · Re-Exam BEC	840.00	2,310.00	-1,470.00	36.4%
4491000 · Interest and Dividend Revenue	10,330.71	8,000.00	2,330.71	129.1%
4896021 · Legal Recovery Cost	1,355.56	1,000.00	355.56	135.6%
Total Income	258,371.27	259,620.00	-1,248.73	99.5%
Gross Profit	258,371.27	259,620.00	-1,248.73	99.5%
Expense				
5101010 · F-T Emp Sal & Wages	28,305.96	92,983.00	-64,677.04	30.4%
5101020 · P-T/Temp Emp Sal & Wages	20,688.42	55,641.00	-34,952.58	37.2%
5101030 · Board & Comm Mbrs Fees	2,580.00	3,600.00	-1,020.00	71.7%
5102010 · OASI-Employer's Share	3,582.71	11,370.00	-7,787.29	31.5%
5102020 · Retirement-ER Share	2,587.80	8,917.00	-6,329.20	29.0%
5102060 · Health /Life Ins.-ER Share	8,181.53	30,633.00	-22,451.47	26.7%
5102080 · Worker's Compensation	88.14	357.00	-268.86	24.7%
5102090 · Unemployment Insurance	12.82	149.00	-136.18	8.6%
5203010 · In State-Auto-State Owned	0.00	250.00	-250.00	0.0%
5203020 · In State-Auto-Priv. Low Miles	160.72	400.00	-239.28	40.2%
5203030 · In State-Auto-Priv. High Miles	850.68	1,500.00	-649.32	56.7%
5203100 · In State-Lodging	233.53	1,000.00	-766.47	23.4%
5203120 · In State-Incidentals to Travel	0.00	100.00	-100.00	0.0%
5203140 · InState-Tax Meals-Not Overnight	42.00	100.00	-58.00	42.0%
5203150 · InState-Non Tax Meals-Overnight	153.32	400.00	-246.68	38.3%
5203220 · OS-Auto Private Low Mileage	203.84	0.00	203.84	100.0%
5203230 · OS-Auto Private High Mileage	573.24	200.00	373.24	286.6%
5203260 · OS-Air Commercial Carrier	787.40	7,000.00	-6,212.60	11.2%
5203280 · OS-Other Public Carrier	105.10	700.00	-594.90	15.0%
5203300 · OS-Lodging	3,419.16	9,000.00	-5,580.84	38.0%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
 July through October 2023

	Jul - Oct 23	Budget	\$ Over Bud...	% of Budget
5203320 · OS-Incidentals to Travel	240.00	500.00	-260.00	48.0%
5203350 · OS-Non Taxable Meals-Overnight	354.00	1,000.00	-646.00	35.4%
5204010 · Subscriptions	0.00	1,000.00	-1,000.00	0.0%
5204020 · Dues and Membership Fees	3,200.00	3,900.00	-700.00	82.1%
5204030 · Legal Document Fees	0.00	300.00	-300.00	0.0%
5204040 · Consultant Fees-Accounting	0.00	4,100.00	-4,100.00	0.0%
5204050 · Consultant Fees - Computer	6,307.56	27,000.00	-20,692.44	23.4%
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	1,590.00	7,500.00	-5,910.00	21.2%
5204180 · Computer Services-State	1,899.90	6,000.00	-4,100.10	31.7%
5204181 · Computer Development Serv-State	0.00	2,000.00	-2,000.00	0.0%
5204200 · Central Services	2,994.35	9,000.00	-6,005.65	33.3%
5204220 · Equipment Service & Maintenance	22.17	300.00	-277.83	7.4%
5204230 · Janitorial/Maintenance Services	684.12	2,100.00	-1,415.88	32.6%
5204330 · Computer Software Lease	1,650.76	190.00	1,460.76	868.8%
5204340 · Computer Software Maintenance	0.00	1,000.00	-1,000.00	0.0%
5204360 · Advertising-Newspapers	145.78	500.00	-354.22	29.2%
5204390 · Advertising-Brochures	0.00	0.00	0.00	0.0%
5204440 · Newsletter Publishing	0.00	100.00	-100.00	0.0%
5204460 · Equipment Rental	988.36	4,000.00	-3,011.64	24.7%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	0.00	0.00	0.00	0.0%
5204510 · Rent-Other	0.00	500.00	-500.00	0.0%
5204521 · Revenue Bond Lease Payment	4,142.25	16,569.00	-12,426.75	25.0%
5204530 · Telecommunications Services	548.70	5,500.00	-4,951.30	10.0%
5204540 · Electricity	65.57	900.00	-834.43	7.3%
5204560 · Water	50.70	240.00	-189.30	21.1%
5204590 · Insurance Premiums/Surety Bonds	0.00	1,710.00	-1,710.00	0.0%
5204730 · Maintenance Contracts	0.00	0.00	0.00	0.0%
5204740 · Bank Fees and Charges	4,857.96	7,650.00	-2,792.04	63.5%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	242.42	3,000.00	-2,757.58	8.1%
5205028 · Office Supplies-2	0.00	0.00	0.00	0.0%
5205040 · Education & Instr. Supplies	0.00	300.00	-300.00	0.0%
5205310 · Printing State	0.00	100.00	-100.00	0.0%
5205320 · Printing/Duplicating/Binding Co	87.60	500.00	-412.40	17.5%
5205330 · Supplemental Publications	0.00	700.00	-700.00	0.0%
5205340 · Microfilm Supplies/Materials	0.00	0.00	0.00	0.0%
5205350 · Postage	2,000.00	2,000.00	0.00	100.0%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207900 · Computer Hardware	0.00	6,800.00	-6,800.00	0.0%
5207950 · System Development	0.00	1,000.00	-1,000.00	0.0%
5207955 · Computer Hardware Other	0.00	500.00	-500.00	0.0%
5207960 · Computer Software Expense	0.00	1,000.00	-1,000.00	0.0%
5228000 · Operating Transfers Out-NonBudg	2,740.45	8,300.00	-5,559.55	33.0%
5228030 · Depreciation Expense	1,893.04	5,679.12	-3,786.08	33.3%
Total Expense	109,262.06	357,838.12	-248,576.06	30.5%
Net Ordinary Income	149,109.21	-98,218.12	247,327.33	-151.8%
Net Income	149,109.21	-98,218.12	247,327.33	-151.8%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
October 2023

	<u>Oct 23</u>	<u>Oct 22</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	350.00	100.00	250.00	250.0%
4293551 · Certificate Renewals-Active	50.00	150.00	-100.00	-66.7%
4293552 · Certificate Renewals-Inactive	50.00	150.00	-100.00	-66.7%
4293554 · Initial Firm Permits	100.00	150.00	-50.00	-33.3%
4293558 · Re-Exam Audit	240.00	270.00	-30.00	-11.1%
4293561 · Late Fees-Certificate Renewals	50.00	250.00	-200.00	-80.0%
4293564 · Late Fees-Peer Review	0.00	50.00	-50.00	-100.0%
4293566 · Firm Permit Owners	845.00	1,630.00	-785.00	-48.2%
4293569 · Initial FAR	30.00	90.00	-60.00	-66.7%
4293570 · Initial REG	30.00	30.00	0.00	0.0%
4293571 · Inital BEC	150.00	60.00	90.00	150.0%
4293572 · Re-Exam FAR	120.00	90.00	30.00	33.3%
4293573 · Re-Exam REG	300.00	210.00	90.00	42.9%
4293574 · Re-Exam BEC	90.00	270.00	-180.00	-66.7%
4491000 · Interest and Dividend Revenue	0.15	0.14	0.01	7.1%
Total Income	<u>2,405.15</u>	<u>3,500.14</u>	<u>-1,094.99</u>	<u>-31.3%</u>
Gross Profit	2,405.15	3,500.14	-1,094.99	-31.3%
Expense				
5101010 · F-T Emp Sal & Wages	3,858.10	891.38	2,966.72	332.8%
5101020 · P-T/Temp Emp Sal & Wages	2,389.20	2,025.63	363.57	18.0%
5101030 · Board & Comm Mbrs Fees	240.00	0.00	240.00	100.0%
5102010 · OASI-Employer's Share	450.41	178.36	272.05	152.5%
5102020 · Retirement-ER Share	334.62	175.02	159.60	91.2%
5102060 · Health /Life Ins.-ER Share	1,048.40	941.79	106.61	11.3%
5102080 · Worker's Compensation	11.25	6.99	4.26	60.9%
5102090 · Unemployment Insurance	1.64	0.39	1.25	320.5%
5203150 · InState-Non Tax Meals-Overnight	0.00	40.00	-40.00	-100.0%
5204180 · Computer Services-State	0.00	528.30	-528.30	-100.0%
5204200 · Central Services	563.72	456.28	107.44	23.6%
5204220 · Equipment Service & Maintenance	3.80	7.29	-3.49	-47.9%
5204230 · Janitorial/Maintenance Services	171.03	159.84	11.19	7.0%
5204330 · Computer Software Lease	0.00	186.87	-186.87	-100.0%
5204460 · Equipment Rental	79.00	79.00	0.00	0.0%
5204521 · Revenue Bond Lease Payment	0.00	1,380.75	-1,380.75	-100.0%
5204530 · Telecommunications Services	194.72	102.96	91.76	89.1%
5204540 · Electricity	0.00	68.94	-68.94	-100.0%
5204560 · Water	25.35	22.35	3.00	13.4%
5204740 · Bank Fees and Charges	-142.57	32.15	-174.72	-543.5%
5205020 · Office Supplies	60.90	83.38	-22.48	-27.0%
5205320 · Printing/Duplicating/Binding Co	18.25	14.60	3.65	25.0%
5228000 · Operating Transfers Out-NonBudg	1,204.06	705.48	498.58	70.7%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
Total Expense	<u>10,985.14</u>	<u>8,561.01</u>	<u>2,424.13</u>	<u>28.3%</u>
Net Ordinary Income	<u>-8,579.99</u>	<u>-5,060.87</u>	<u>-3,519.12</u>	<u>-69.5%</u>
Net Income	<u>-8,579.99</u>	<u>-5,060.87</u>	<u>-3,519.12</u>	<u>-69.5%</u>

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July through October 2023

	<u>Jul - Oct 23</u>	<u>Jul - Oct 22</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,075.00	875.00	200.00	22.9%
4293551 · Certificate Renewals-Active	68,240.00	64,400.00	3,840.00	6.0%
4293552 · Certificate Renewals-Inactive	19,600.00	18,450.00	1,150.00	6.2%
4293553 · Certificate Renewals-Retired	1,990.00	1,760.00	230.00	13.1%
4293554 · Initial Firm Permits	250.00	400.00	-150.00	-37.5%
4293555 · Firm Permit Renewals	15,150.00	14,250.00	900.00	6.3%
4293557 · Initial Audit	60.00	270.00	-210.00	-77.8%
4293558 · Re-Exam Audit	1,050.00	630.00	420.00	66.7%
4293560 · Late Fees-Initial Certificate	0.00	150.00	-150.00	-100.0%
4293561 · Late Fees-Certificate Renewals	3,150.00	2,450.00	700.00	28.6%
4293563 · Late Fees-Firm Permit Renewals	350.00	300.00	50.00	16.7%
4293564 · Late Fees-Peer Review	600.00	700.00	-100.00	-14.3%
4293566 · Firm Permit Owners	131,965.00	119,785.00	12,180.00	10.2%
4293567 · Peer Review Admin Fee	825.00	975.00	-150.00	-15.4%
4293568 · Firm Permit Name Change	100.00	25.00	75.00	300.0%
4293569 · Initial FAR	90.00	240.00	-150.00	-62.5%
4293570 · Initial REG	30.00	60.00	-30.00	-50.0%
4293571 · Inital BEC	480.00	150.00	330.00	220.0%
4293572 · Re-Exam FAR	210.00	450.00	-240.00	-53.3%
4293573 · Re-Exam REG	630.00	600.00	30.00	5.0%
4293574 · Re-Exam BEC	840.00	480.00	360.00	75.0%
4491000 · Interest and Dividend Revenue	10,330.71	4,114.48	6,216.23	151.1%
4896021 · Legal Recovery Cost	1,355.56	0.00	1,355.56	100.0%
Total Income	<u>258,371.27</u>	<u>231,514.48</u>	<u>26,856.79</u>	<u>11.6%</u>
Gross Profit	258,371.27	231,514.48	26,856.79	11.6%
Expense				
5101010 · F-T Emp Sal & Wages	28,305.96	17,757.19	10,548.77	59.4%
5101020 · P-T/Temp Emp Sal & Wages	20,688.42	17,670.46	3,017.96	17.1%
5101030 · Board & Comm Mbrs Fees	2,580.00	1,980.00	600.00	30.3%
5102010 · OASI-Employer's Share	3,582.71	2,451.14	1,131.57	46.2%
5102020 · Retirement-ER Share	2,587.80	2,125.59	462.21	21.8%
5102060 · Health /Life Ins.-ER Share	8,181.53	9,061.57	-880.04	-9.7%
5102080 · Worker's Compensation	88.14	84.94	3.20	3.8%
5102090 · Unemployment Insurance	12.82	4.65	8.17	175.7%
5203020 · In State-Auto-Priv. Low Miles	160.72	119.37	41.35	34.6%
5203030 · In State-Auto-Priv. High Miles	850.68	528.36	322.32	61.0%
5203100 · In State-Lodging	233.53	225.00	8.53	3.8%
5203140 · InState-Tax Meals-Not Overnight	42.00	42.00	0.00	0.0%
5203150 · InState-Non Tax Meals-Overnight	153.32	154.00	-0.68	-0.4%
5203220 · OS-Auto Private Low Mileage	203.84	0.00	203.84	100.0%
5203230 · OS-Auto Private High Mileage	573.24	0.00	573.24	100.0%
5203260 · OS-Air Commercial Carrier	787.40	1,299.70	-512.30	-39.4%
5203280 · OS-Other Public Carrier	105.10	231.57	-126.47	-54.6%
5203300 · OS-Lodging	3,419.16	1,146.36	2,272.80	198.3%
5203320 · OS-Incidentals to Travel	240.00	48.00	192.00	400.0%
5203350 · OS-Non Taxable Meals-Overnight	354.00	204.00	150.00	73.5%
5204020 · Dues and Membership Fees	3,200.00	3,200.00	0.00	0.0%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July through October 2023

	<u>Jul - Oct 23</u>	<u>Jul - Oct 22</u>	<u>\$ Change</u>	<u>% Change</u>
5204050 · Consultant Fees - Computer	6,307.56	5,925.93	381.63	6.4%
5204160 · Workshop Registration Fees	1,590.00	3,475.00	-1,885.00	-54.2%
5204180 · Computer Services-State	1,899.90	1,584.90	315.00	19.9%
5204200 · Central Services	2,994.35	2,285.97	708.38	31.0%
5204220 · Equipment Service & Maintenance	22.17	21.44	0.73	3.4%
5204230 · Janitorial/Maintenance Services	684.12	639.36	44.76	7.0%
5204330 · Computer Software Lease	1,650.76	186.87	1,463.89	783.4%
5204360 · Advertising-Newspapers	145.78	0.00	145.78	100.0%
5204460 · Equipment Rental	988.36	937.36	51.00	5.4%
5204521 · Revenue Bond Lease Payment	4,142.25	5,523.00	-1,380.75	-25.0%
5204530 · Telecommunications Services	548.70	1,402.15	-853.45	-60.9%
5204540 · Electricity	65.57	220.72	-155.15	-70.3%
5204560 · Water	50.70	44.70	6.00	13.4%
5204740 · Bank Fees and Charges	4,857.96	4,854.87	3.09	0.1%
5205020 · Office Supplies	242.42	254.82	-12.40	-4.9%
5205320 · Printing/Duplicating/Binding Co	87.60	91.25	-3.65	-4.0%
5205350 · Postage	2,000.00	2,000.00	0.00	0.0%
5205700 · Retail Gasoline	0.00	39.75	-39.75	-100.0%
5228000 · Operating Transfers Out-NonBudg	2,740.45	1,862.57	877.88	47.1%
5228030 · Depreciation Expense	1,893.04	1,893.04	0.00	0.0%
Total Expense	<u>109,262.06</u>	<u>91,577.60</u>	<u>17,684.46</u>	<u>19.3%</u>
Net Ordinary Income	<u>149,109.21</u>	<u>139,936.88</u>	<u>9,172.33</u>	<u>6.6%</u>
Net Income	<u>149,109.21</u>	<u>139,936.88</u>	<u>9,172.33</u>	<u>6.6%</u>



National Association of State Boards of Accountancy

CANDIDATE CARE
QUARTERLY REPORT
July 1, 2023 – September 30, 2023

KATHLEEN LOVE SCALES, CANDIDATE CARE ADVOCATE

NASBA'S CANDIDATE CARE CONCERNS

2023 Q3

July 1- September 30, 2023

Category	2023 Q3
AICPA Test Content	4
Candidate Error	76
Environment	35
Prometric Scheduling Issues	10
Prometric Site Issues	26
Technical/Software	15
Technical/Hardware	14
Total	180
Retests Awarded	17

NASBA Candidate Care Concerns Table

This report summarizes activities and preparations for the CPA examinations which have taken place in the 3rd quarter of 2023. It also presents concerns expressed by candidates during the testing period.

AICPA Test Content

In this category, if candidates report issues with examination content, such as documents provided to answer questions showing conflicting information, no balance sheet available or unclear instructions, they are instructed to direct their inquiry to the AICPA.

Candidate Error

Candidate error includes issues such as failing to bring NTS to test center, providing an incorrect NTS, issues with name on the roster/NTS not matching primary identification, hitting the "submit" button prematurely and timing out on the introductory screen.

Environment-Force Majeure

This category houses environmental issues such as test center room temperature, construction noise, power failure, fire drill and situations out of the candidate's or testing centers control.

Prometric Scheduling Issues

Candidates report concerns about the lack of availability at test centers, test center closures due to relocation, cancellation of testing appointments due to Covid-19 and staffing. Prometric routinely reviews capacity throughout the testing centers and will extend operating hours as needed.

Prometric Site Issues

This category documents candidate complaints such as where they are seated in the testing room or the check-in process.

Technical/Software/Hardware

Examples of issues in this category are exam will not launch, computer tools not working properly, exam shutting down, unable to restart exam or issues with authoritative literature.

Tangible Items for the Quarter

August 21st through August 28th, NASBA's Client Services implemented a new System Migration in preparation of CPA Evolution and the launch of the new CPA examination in 2024. During this time our National Candidate Database (NCD) was unavailable to CPA candidates. Information was posted on all social media platforms and on NASBA's website. NASBA's Candidate Guide (also known as the Candidate Bulletin) on our nasba.org website has a new look.

As always, we appreciate the opportunity to assist your CPA candidates. If you have any questions or concerns please call 615-880-4252 or Email klove@nasba.org or candidatecare@nasba.org Kathleen Love Scales, Candidate Care Department, NASBA. You may also share on: [Facebook](#)/[Twitter](#)/[linked-In](#)/[Email](#)