

South Dakota Board of Accountancy



July 2017 Edition - Vol. 36 No. 1

LICENSE RENEWAL INFORMATION

RENEWALS ARE DUE AUGUST 1, 2017



The South Dakota Board of Accountancy mailed out renewal postcard reminders on June 14, 2017. It is the responsibility of the licensee to renew their license regardless of whether the licensee receives a reminder notice for renewal from the Board. To complete your FY2018 license renewal you have two options:

1. If you want to print and mail a renewal form, please find the form at <http://dlr.sd.gov/accountancy/forms.aspx>
OR
2. If you would like to use the online renewal system, please make sure you have what is needed to complete the process as described below.

Individuals filing Active

1. Web ID and Initial Password
2. Valid email address and mailing address
3. Information to complete CPE reporting requirements (name of course, sponsor, location, dates, and CPE hours); if you are requesting an extension to complete your required CPE requirements, this must be done prior to completing an online renewal.
4. Valid MasterCard or Visa number (including security code), billing address and valid expiration date.

Individuals filing Inactive or Retired

1. Web ID and Initial Password
2. Valid email address and mailing address
3. Valid date when services were last provided by you to the public
4. Valid MasterCard or Visa number (including security code), billing address and valid expiration date.

Firms

1. Web ID and Initial Password
2. Valid email address and mailing address
3. Number of owners in the firm
4. Valid MasterCard or Visa number (including security code), billing address and valid expiration date.

If you used the online renewal system previously, you created a new password and that new password is not stored in our records. If you do not remember your password, you may use your Web ID and reset the password. The reset password will be sent to the email address on file with the board.

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SOUTH DAKOTA BOARD OF ACCOUNTANCY

(605) 367-5770

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www.accountancy.sd.gov

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Jeff Strand, CPA
Member
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Executive Director

Julie Iverson
Sr. Secretary

UPCOMING BOARD MEETINGS

August 9, 2017..... 8:30 a.m.
Eide Bailly Conference Room,
Sioux Falls, SD

*For future meeting dates, please
visit our website at:*

www.accountancy.sd.gov

NASBA

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National Association of State Boards
of Accountancy

CONGRATULATIONS!

TO OUR NEWLY APPOINTED BOARD MEMBERS DEIDRE BUDAHL & JEFF STRAND

Deidre Budahl is a shareholder and the Director of Audit Services for Casey Peterson, Ltd In Rapid City, SD. Deidre graduated from the University of South Dakota in 2002 with a B.S. in Business Administration with a major in accounting and in 2007 with a Masters of Business Administration. Deidre is a former board member for the SD CPA Society and a current board member for Regional Hospital in Rapid City. Deidre and her husband Dereck (an inactive CPA) have three young daughters: Cameron, Reese and Brittany.

Jeff Strand is the Director of Risk Management for Eide Bailly located in Sioux Falls, SD. Jeff received his B.S in Business and Economics from North Dakota State University – Fargo. Jeff is also involved as a board member for the Sioux Falls Area Community Foundation and the committee chair of Success by 6, with the Sioux Empire United Way. Outside of his professional life, Jeff enjoys walking, hunting, swimming, waterskiing, scuba diving and golfing.

NEW LICENSEES

Below is a list of new licensees in the State of South Dakota:

Wayne Marvin Hitt	Brianna Marie Neuhauser
Melinda M. Barrett	Sarah Kay Krejci
Sarah Jean Davis	Carrie Anne Brown
Justin Lee Werkmeister	Georgetta Ann Geidel
Andrea Renee Quick	Romaine Robert Kocer
Rebecca Marie Vien	Brooke Gabrielle Bitker
Amy Jo Roberts	Jason Cal Jeremiason
Daniel Christian Foster	Rachel Marie Heeny
Kirk Russell Overaas	Victoria Francine Dubbelde
Timothy Lee Tordoff	Kayla Marie Cuperus
Wei Zeng	Jared Milne Stearns
Devin M Pfaff	Amanda Jo Littlejohn
Keegan Daniel Stock	Megan D. Dix
Rebecca Jean Ellis	Kacey Susan Eggink
Jeremy Andrew Kippley	Ryan Peter Schad
Kelly Elizabeth Graham	Shelby Mae Hogue
Wenqian Pan	Austin Duane Ridl
Nathan Leon Hall	Dawn Marie Bowers
Nathan Donald Benjamin Block	Bobbi Jo Bourk
Nancy Mae Solberg	Shannon Nicole Miller
Russell David Forrest	Brett Andrew Rozenboom
Caleb William Veurink	Mitchell Blake Vanden Berge
Kendell Margaret Smith	Megan Jean Keiser
Carlye Jo Williams	Lauren Marie Unruh
Allysen Lynn Boetel	Jessy Joy Gochenour
Laura Elizabeth Peterson	Jennifer Kay Shelton
Brent Richard Ryrholm	Thomas Henry Fogarty
Megan Kay Oeltjenbruns	Anna Louise O'Neill
Daniel Herbert Semmler	Janet Kay Kuivenhoven

DISCIPLINARY ACTION

William R. Kallsen, #3016

Spirit Lake, IA 3-24-17

A negotiated consent agreement was reached with Mr. Kallsen and the South Dakota Board of Accountancy on March 24, 2017. The consent agreement was in regards to the individual's failure to comply with CPE requirements.

FINAL ORDERS

1. Mr. Kallsen was required to complete 63.5 hours of CPE and

- submit all documentation to the board.
2. Mr. Kallsen is required to submit required CPE documentation for the next three renewal periods.
3. Mr. Kallsen is not eligible for any CPE extensions for the next three renewal periods.
4. The board will issue a public reprimand to Mr. Kallsen.
5. Mr. Kallsen shall pay an administrative fee of \$350.

All disciplinary action taken by the board is posted at http://accountancy.sd.gov/disciplinary_actions.aspx

DON'T BE THAT EXAM CANDIDATE:

MISCONDUCT AND PROHIBITED ITEMS DURING TESTING

As a Uniform CPA Exam candidate, you know that reviewing the Exam tutorial and sample tests before taking the Exam is very important. But do you know that reading the Candidate Bulletin and knowing the regulations applicable to Exam candidates at Prometric Testing Centers are just as important?

While there are some obvious prohibited items and behaviors (cheating, bringing study material into the testing room, and communicating with other candidates during testing), there are some less obvious items and behaviors that are prohibited. Did you know that you can't wear a watch or a fitness tracker in the testing room? Food and beverages aren't allowed in the testing room, either.

All Exam sessions are audio/video recorded to document the occurrence of any unusual activity, and the test center staff is trained to watch for unusual behavior and incidents during the Exam. Candidate misconduct is reported to boards of accountancy daily.

Consequences of misconduct include, but are not limited to, a warning from test center staff, confiscation of the prohibited item (whether or not in use), expulsion from the test center, invalidation of Exam scores, and the pursuit of civil or criminal charges. Below are some recent incidents of misconduct reported to boards of accountancy by test center staff:

- Candidate arrived 45 minutes late for the Exam and was told he could not test. Candidate became belligerent and exhibited rude and unprofessional behavior (Disruptive and Rude Conduct).
- Candidate was checking in and was told his ID was expired. Because he was unable to provide another acceptable form of identification, he was told he could not test. Candidate became verbally abusive and used vulgar language with the test center staff (Disruptive and Abusive Conduct).
- During the routine search conducted during check-in, notes were found taped to the candidate's leg inside his socks (Prohibited Item and Conduct).
- Candidate took a break, went to her locker, retrieved her cell phone and made/received a call (Prohibited Conduct).
- Candidate decided to take a break and when he was asked to sign his correct name on the sign-out sheet, he used vulgar language and was verbally abusive to the test center staff (Disruptive and Abusive Conduct).
- Candidate took a break, went to his locker, removed review course notes and began reading them (Prohibited Conduct).
- Candidate concealed exam review notes in the waistband of her pants. She pulled them out and starting reading them (Prohibited Item and Conduct).
- When a candidate returned from break, the test center staff noticed a black object under her shirt collar; it was a Bluetooth device (Prohibited Item).

Don't be that candidate whose test-day behavior ruins all your hard work. Reading the Candidate Bulletin (<https://nasba.org/exams/exam-resources/>) and reviewing the Prometric test center regulations and lists of prohibited and permitted items (www.prometric.com) can keep you out of trouble and on your path to becoming a CPA.

Source: Activity Review, No. 07-2017, North Carolina State Board of Certified Public Accountant Examiners



CONGRATULATIONS TO OUR TOP CANDIDATES

Congratulations to the following individuals for passing all four sections of the CPA exam on their first attempt; sitting uninterrupted.

Name	University
Reanna Bertram	University of South Dakota
Lacey Bunkers	University of Sioux Falls
Kelly Graham	Strayer University
Brandon Gronseth	University of South Dakota
Jessy Gochenour	Augustana Univeristy
Nathan Hall	University of South Dakota
Matthew Horan	University of Sioux Falls
Jeremy Kippley	Bellevue University
Austin Ridl	Univerity of Minnesota
Brett Rozenboom	Dordt College
Powers Schurrer	University of Nebraska - Lincoln

ALERT: CPE STANDARDS NOTICE

The Board has not changed its rules to allow the new AICPA/NASBA CPE standards. At this time we do not accept nano learning, CPE credits awarded in one-fifth increments or CPE credits starting at 0.5 hours. For the Board’s CPE rules visit <http://www.sdlegislature.gov/rules/DisplayRule.aspx?Rule=20:75:04>.

NEW FIRM PERMITS ISSUED

Below is a list of new firm permits issued in the State of South Dakota by the Board of Accountancy:

- Schellman & Company, LLC
- Insero & Co. CPAs, LLP
- Jerry Rieck, CPA
- BAS Partners LLC
- Kathleen McNamara, CPA
- Casey Peterson, Ltd.
- Christianson PLLP
- Anderson Zurmuehlen & Co., P.C.
- Johnson, Mattson, Smail & Cavanaugh, PLLC
- Halse Company, PLC
- Hofer, Humpal & Hadler
- Showalter & Co CPA LLC
- Aprio, LLP
- Jill Whitley, CPA
- Plante & Moran, PLLC
- James Wigdahl, CPA, Prof. LLC
- Miranda CPA & Consulting LLC
- Carter & Company CPA, LLC
- Peterson Whitaker & Bjork, LLC
- Lang Accounting and Tax Solutions, LLC
- Nipe Accounting & Consulting, Prof. LLC

MOVING - LET US KNOW

SDCL: 36-20B-29 requires holders of certificates to notify the Board within 30 days of change of address or in employment.

Certificate Holder _____
Last name Jr./III First Middle

Certificate # _____ Send Mail to _____ Home _____ Business _____

E-mail Address _____

New Home Address _____

City _____ State _____ Zip _____

Home () _____

CPA Firm/Business Name _____

New Business Address _____

City _____ State _____ Zip _____

Bus. Telephone () _____ Bus. Fax () _____

Mail to: SD Board of Accountancy, 301 E.14th St., Suite 200, Sioux Falls, SD 57104
Fax to: (605) 367-5773 | **Email:** sdbdacct.sdbd@midconetwork.com

