South Dakota Board of Accountancy

July 2025 Edition - Vol. 43 No. 1

RENEWAL TIME IS HERE!

Individual and Firm Permit renewals are due August 1, 2025.

The South Dakota Board of Accountancy mailed out renewal postcard reminders on July 1, 2025. 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 the renewal there are two options:

1. If you want to print and mail a renewal form, please find the form at https://dlr.sd.gov/accountancy/forms.aspx
   OR
2. If you would like to use the online renewal system, please use your Web ID and password to log into the online renewal system.
   a. When using the online renewal system, you must complete the process by paying online with a Mastercard or Visa drawn on a bank from USA origin.

Do you need a CPE extension?

You may go to our homepage to request a CPE Extension, email Julie. The extension must be approved by staff, and on your record, before you will be able to continue in the online renewal process.

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SOUTH DAKOTA BOARD OF ACCOUNTANCY
(605) 367-5770
(605) 367-5773 – FAX
www.accountancy.sd.gov

FUTURE BOARD MEETINGS

August 13, 2025 | 8:30 a.m.
ELO CPA's & Advisors
Conference Room, Sioux Falls

October 7, 2025 | 9:00 a.m.
Teams conference call

For future meeting dates, please visit our website at:
www.accountancy.sd.gov

NASBA
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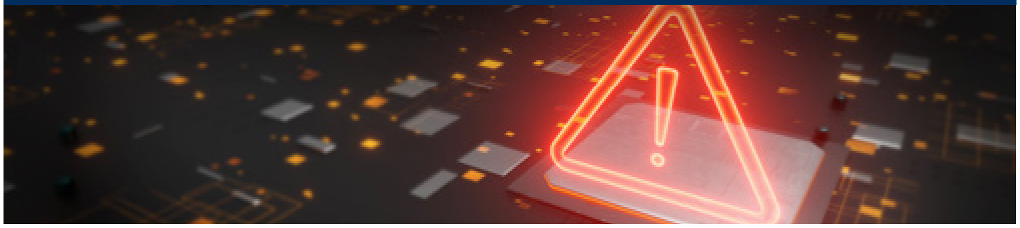
ALERT!



ALERT! In 2024, CPE Audits experienced an 8% failure rate. These failures resulted in hearings and consent agreements, which included license suspensions, fines up to $1000, requirements to make up CPE hours, ongoing audits, and restrictions on licensees' eligibility for CPE extensions in the future.

Check and verify you have all your documentation now. 2025 CPE audits will begin in September.

The licensee holds sole responsibility for documenting the requirements and providing evidence to support their claimed CPE.

The Board staff would like to remind licensees, the following are the most common errors when reporting CPE during annual renewals:

- Not having proper documentation required by ARSD 20:75:04:15
- Claiming self-study hours not approved through NASBA Sponsors nasbaregistry.org
- Claiming CPE hours for scheduled breaks
- Mislabeling the CPE program type

*For all independent study, self-study and nano learning programs the sponsor must be approved by NASBA's National Registry of Continuing Professional Education Sponsors or NASBA's Quality Assurance Service.

Qualifying CPE Program	What to know:
University or College Instructor (UCI)	May not exceed 60 hours during any three-year CPE rolling period
University or College Course (UCC)	15 hours for each semester hour or 10 hours for each quarter hour
Published Article, Published Book or Published CPE Program (P)	Must be approved by the Board prior to claiming on your CPE report

ARSD 20:75:04:15 details the documentation the CPA must keep as acceptable evidence of completion.

If you have any questions on courses that you have taken or are taking, please email the Board office at accountancy@state.sd.us

NEW LICENSEES

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

Madeline M. Deetz
Alex James Van Ginkel
Charles Joseph Illg
Hannah Grace Van Meeteren
Serguei Bykov
Jia Luo
Justin Joseph Battistoni
Katie Marie McManus
Brian Daniel Webb
Brett John Gauer
Rylee L. Iott
Amos Lee Utecht
Jessica Lynn Taubert
Lexy Elizabeth Trotter
Ellinor Jae Judisch
Candida Ann Olson
Stacie Yun-Ah Ray
Kallee Jane Chear
Keely Rae Mehling
Shay Michael Casey
Matthew Robert Steiger
Brittany Elsie Kuhl
Minh Tam Le
John Lester Delos Santos Haas
Morgan Beth Cherry
John W. Herrboldt
Taylor Ann Weber
Keegan Martin Savary
Brian Carlos Pereira
Heather Sacha Esposito
William Harold Moore
Robert W. Dahill
Trey Lincoln Henning
Mathew James Fetherhuff
Dalton Jay Pfarr
Skylar Steven Polzine
Cayla Dawn Sadler
Amanda Marie Heggeseth
Michael Richard Petersen
Michaela Kathleen Rotert
Abby Rose Swenson
Benjamin Aaron Paulding
Adam Andrew Kascht
Lauren Dawn Underkofler
Ross William Jirik
Micah John Van Hemert
Keri Sue Bailiff

NEW FIRM PERMITS

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

- Weworski & Associates
- Helfman Davis & Associates
- Integrity Accounting PC
- Holmquist CPA PLLC
- C. Harvey Prof LLC
- CBIZ CPAs P.C.
- Armanino LLP
- Hamm Accounting Firm LLLP
- Sheehan & Company, CPA, PC
- Terra Business Solutions Inc.
- Halse deVries PLLC
- MG CPA Prof LLC dba David Pummel & Associates
- BDMP Assurance, LLP
- Dark Horse CPAs, An Accountancy Corporation
- Mark A. Thompson CPA, LLC
- McGee Hearne & Paiz, LLP
- Edotto Accounting Services PLLC
- RVC Enterprises, LLC
- Capin Crouse, LLC

CONGRATULATIONS
TO OUR TOP CANDIDATES

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

Name	University
Jacob Jorgensen	University of Sioux Falls
Michaela Rotert	University of South Dakota
Rachel Spenst	University of Sioux Falls
Jakson Stoutamire	Augustana University
Lexy Trotter	Black Hills State University
Amos Utecht	Chadron State University

DISCIPLINARY ACTION

Kenneth Yeung #2146
Toronto, Ontario 4-1-25

The Board held a hearing for Kenneth Yeung on March 19, 2025. The Order was entered on April 1, 2025, as a result of that hearing.

ORDER

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.

All disciplinary action taken by the board is posted on our website.

LICENSE STATUS OPTIONS

Active – Annual fee of $100.00. Required for individuals working in a public CPA firm, providing services for the public, or holding themselves out as a CPA. CPE reporting is required.

Inactive – Annual fee of $100.00. Individuals are required to use the word Inactive adjacent to the CPA title. CPE reporting is not required. Must sign affidavit indicating they do not perform or offer to perform for the public: one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements; management advisory; financial advisory or consulting services; preparation of tax returns; or furnishing of advice on tax matters.

Retired – Annual fee of $20.00. Individual must be 55 years old. Individual are required to use the word Retired adjacent to the CPA title. CPE reporting is not required. Must sign affidavit indicating they do not perform or offer to perform for the public: one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements; management advisory; financial advisory or consulting services; preparation of tax returns; or furnishing of advice on tax matters.

Note: If one does not wish to renew their CPA license you must relinquish your license to the Board office.

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

Fax to: (605) 367-5773

Email: accountancy@state.sd.us