South Dakota Board of Accountancy

July 2026 Edition - Vol. 44 No. 1

DON'T MISS THE AUGUST 1, 2026, RENEWAL DEADLINE

The South Dakota Board of Accountancy mailed out renewal postcard reminders to individuals and firms on July 1, 2026. 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.

PLEASE NOTE:

This is the last year we are mailing postcards. Notices will be delivered to your email starting next year. Failure to receive a renewal notice does not constitute an adequate reason for failing to renew a certificate in a timely manner.

Do you need a CPE extension?

You may go to our homepage to request a CPE Extension. The extension must be approved by staff and on your record before you will be able to continue on 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 12, 2026 | 8:30 a.m.
Sioux Falls One Stop
Sioux Falls

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

NASBA
Produced and designed by the National Association of State Boards of Accountancy

ARE YOU PREPARED FOR A CPE AUDIT?

CPE audits are performed annually and typically cover the previous three years of reported CPE. Check and verify that you have all your documentation now. 2026 CPE audits will begin in September.

In 2025, CPE Audits experienced a 3% failure rate. These failures resulted in consent agreements, which included license suspensions, fines, requirements to make up CPE hours, ongoing audits, and restrictions on licensees' eligibility for CPE extensions in the future.

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 that 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.

When gathering documentation for the CPE audit, arrange the documentation in order of how it is reported on each annual renewal report. Ensure you collect all documentation and then submit a completed file.

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

NEW CPA EXAM AND LICENSURE PATHWAY EFFECTIVE JULY 1, 2026

House Bill 1035 was unanimously passed by both chambers during legislative session. The Board revised the administrative rules to complement the new law available for candidates to qualify to sit for the Uniform CPA exam and CPA licensure, offering greater flexibility for future professionals entering the accounting field.

Under these changes, candidates may now qualify to sit for the Uniform CPA exam with a Bachelor's degree with a concentration in accounting or an equivalent, as determined by the Board.

Candidates may qualify for licensure with a bachelor's degree plus two years of experience. All three distinct pathways are now available to meet educational and experience requirements, along with passing the Uniform CPA exam, for licensure.

By offering three pathways, the Board recognizes that candidates come from varied educational and career backgrounds and provides multiple ways to demonstrate both the knowledge and practical experience necessary for licensure.

All statues and rules can be found on the Board's website at: https://dlr.sd.gov/accountancy/laws_rules.aspx

Pathway 1: Graduate degree + One Year of Experience

Candidates may pursue licensure with:

- Graduate degree from an accredited institution of higher education with a concentration in accounting or an equivalent, as determined by the board
- 24 semester credit hours in accounting, including intermediate or advanced accounting; auditing; taxation; and cost accounting
- 24 semester credit hours in business courses, other than accounting
- One year of experience

Pathway 2: Bachelor's Degree + 30 Additional Semester Hours + One Year of Experience

This option offers flexibility for students who complete additional undergraduate or graduate coursework without pursuing a full graduate degree. Requirements include:

- A bachelor's degree with a concentration in accounting or an equivalent, as determined by the board, plus 30 semester hours from an accredited institution of higher education
- 24 semester credit hours in accounting, including intermediate or advanced accounting; auditing; taxation; and cost accounting
- 24 semester credit hours in business courses, other than accounting
- One year of experience

Pathway 3: Bachelor's Degree + Two Years of Experience

This new option allows candidates to become licensed without completing additional coursework beyond a bachelor's degree. Requirements include:

- A bachelor's degree from an accredited institution of higher education with a concentration in accounting or an equivalent, as determined by the board.
- 24 semester credit hours in accounting, including intermediate or advanced accounting; auditing; taxation; and cost accounting
- 24 semester credit hours in business courses, other than accounting
- Two years of experience

NEW LICENSEES

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

Logan Dean Aukes
Andrew Richard Tiede
Alissa Danielle Stading
Jesus E. Nuno
Brendan Reid Tiedeman
Liam Michael Stubbe
Joshua Nicholas Vaith
Kendra Amber Kranz
Rachel Susanne Spenst
Nicholas Timothy Brown
Darby Lyn Rich
Jack Anthony Fudge
Robert Charles Beran
Brent Thorwald Bengston
Tanner Jacob Borschat
Anthony Wayne Denlinger
Jacob Michael Jorgensen
Scott Henry Peterson
Pei-Yu Sun
Amber Donna Waseen
Todd C. Winczewski
Nathan Jack Schroeder
Clark Daniel Haugen
Tyler Joseph Zenk
Jordan Joseph Belka
Brian Arthur Janecke
Matthew David Wagenaar
Eden Rose Weber
Courtney Joy Phelps
Amanda Mae Johnson
Cole Mitchell Johnson
Autumn King McCarty
Cole Robert Van Zee
Noraa Jane Vaughn
Matthew A. E. Schoessow
Elaine Carol Gotto
Isaac William McCormick
Irina Mazan
Andrew John Nesheim
Cooper Daniel Hansen
Valerie Ann Kaiser
Mario Alberto Hernandez
Kassandra Grace Brands
Peter Jamison Geppert
Michael Richard Drennen
Jennifer Satterfield Harper
Preston Richard Anderson
Nicholas Eyre Wilson
Ashleigh Marie Rodriguez
Brady Jack Gillette
Jalyn Grace Pullman
Andrew Joseph Kronaizl
Tyson Alan DeGroot
Braden Lee Malwitz
Juliana Henriette Dieleman
Erin Elizabeth Cornelsen
Alayna Kate Falak
Chamberlyn Renee Bridge
Steven Donn Montbriand
Alayna Kate Falak
Xue Tippit
Ryleigh Elizabeth Auten
Christopher Edwin Mundon
Katie Jane Thompson
Akshay Elandassery Rajeev
Janice Marie Socha

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
Henry Eckhoff	University of South Dakota
Morgan Edelman	Dakota Wesleyan University
Alayna Falak	University of South Dakota
Cooper Hansen	Dakota Wesleyan University
Benjamin Kemp	Augustana University
Braden Malwitz	University of South Dakota
Andrew Nesheim	Bellevue University
Audrey Paulson	University of South Dakota
Courtney Phelps	Dakota State University
Megan Pickering	Northern State University
Cole Van Zee	University of South Dakota

NEW FIRM PERMITS

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

- Solution CPA PLLC
- EDG CPA PLLC
- Husher Tax LLC
- Brady Marty, LLC
- Dave V. John, LLC
- Atchley & Associates, LLP
- Brittany Smith CPA, PLLC
- Simple Solutions Tax & Accounting, PLLC
- Brady Martz, PLLC
- Murphy, Miller & Baglieri, LLP
- KRSP Advisory LLC
- Blom, P.C.
- Garry & Olson Accounting, PLLC
- HK CPA LLC
- Smith & Howard, PC
- Hansen Hunter & Co. PC
- Tanner LLP
- WithU CPA & Consulting PLLC dba Brian J. Hildebrant CPA
- Redpath & Company, LLC
- Miller Cooper & Co., Ltd
- Porter, Muirhead, Cornia & Howard
- Vaith CPA LLC

DISCIPLINARY ACTION

Darla Mayer #1552
Pierre, SD 8-13-25
The Board entered a consent agreement on August 13, 2025, with Mayer for failing to comply with CPE requirements. The terms of the consent agreement are:

1. In lieu of further contesting this matter, Mayer agrees that her license shall be suspended for a period of 90 days, which will be held in abeyance pending her compliance with the following conditions:
   a. Mayer will complete and provide proof of completion to the Board office of 21.4 CPE hours within 90 days of the effective date of this Consent Agreement. Mayer will only receive credit for these hours toward the period ending June 30, 2024. This will fulfill her obligation for the audit period as determined by Board policy under Board rules. This includes the Board staff rolling back hours to the prior periods. This will serve as an extension of CPE periods ending June 30, 2022, June 30, 2023, and June 30, 2024.
   b. Mayer will pay a fine of $700 to the Board office within 30 days of the effective date of this Consent Agreement.
   c. Mayer will submit proof of completion for all claimed CPE courses for each reporting year to the Board office by August 1st of each of the following years: 2025, 2026, and 2027.
   d. Mayer will comply with all provisions of SDCL Chapter 36-20B and ARSD Article 20:75.
2. Mayer will be ineligible for any CPE extensions for the reporting periods ending in the years: 2025, 2026, and 2027. The Board office may deny any requests for extensions based solely on this Consent Agreement.
3. Mayer will be publicly reprimanded by the Board. A summary of the contents of this Consent Agreement and the complaint may be published in the Board's newsletter.
4. Any violation of this Consent Agreement by Mayer constitutes grounds for further discipline and/or imposition of the suspension held in abeyance.

John Kippley #1361 (Suspended)
Aberdeen, SD 8-13-25
The Board held a hearing for John Kippley on August 13, 2025. The Order was entered on September 4, 2025, as a result of that hearing.

ORDER
1. Kippley's license is suspended from the date of this decision until he provides proof of 54 hours of continuing education to return to compliance.
2. The Board staff is authorized to allocate hours and grant extensions for CPE credit consistent with Board policy.
3. Once reinstated, Kippley will not be allowed any CPE extensions for the next three years.
4. Kippley will pay a **$1,000** fine to the Board office within **30 days** of this decision.
5. Kippley will pay the costs for the proceeding within 30 days of this decision.
6. Kippley will be publicly reprimanded.

Michael Nieman #1695 (Expired)
Renner, SD 9-30-25
The Board held a hearing for John Kippley on November 18, 2025. The Order was entered on December 9, 2025, as a result of that hearing.

ORDER
1. Licensee will pay a $1,000 fine to the board.
2. Licensee will pay the costs for the proceeding as reflected in the affidavit of costs
3. attached to this document.
4. Licensee will be publicly reprimanded.
5. Licensee's license is currently expired. Should Licensee apply to renew his license in the future:
   a. Licensee's license would be suspended until he is able to provide proof of 11.6 CPE hours;
   b. The Board will allow the Executive Director to roll back the 11.6 CPE hours to the appropriate years; and
   c. Licensee will not be allowed any CPE extensions for the three years following his reinstatement.

Amendment to Order 1-7-26
The previously ordered $1,000.00 administrative fine and payment of costs for the administrative hearing is due to the Board office no later than February 7, 2026.

Paula Dockendorf #2978 (Suspended)
Emery, SD 5-28-26
The Board held a hearing for Paula Dockendorf on April 30, 2026. The Order was entered on May 28, 2026, as a result of that hearing.

ORDER
1. Dockendorf is in violation of SDCL 36-20B-40(3) and SDCL 36-20B-40(6).
2. Dockendorf's license will be suspended for a period of one year from the date this document is executed.
3. Dockendorf will pay the costs of the administrative hearing as detailed in the attached Affidavit of Costs.

Amendment to Order 6-18-26
The previously ordered payment of costs for the administrative hearing is due to the Board office no later than July 20, 2026.

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 or holding themselves out as a CPA.
- CPE reporting is required.

Inactive
- Annual fee of $100.00.
- Licensees 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.
- Licensee must be at least 55 years old.
- Licensees 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 a licensee does not wish to renew their CPA license, they must relinquish their 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: 1501 S. Highline Ave Suite 4A, Sioux Falls, SD 57110 **Fax to: (605) 367-5773**

Email: **accountancy@state.sd.us**