

**Meeting Minutes**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
Meeting Via Microsoft Teams  
March 19, 2025 9:00 a.m. CDT

Chair Deidre Budahl called the meeting to order at 9:00 a.m. A quorum was present.

**Members Present:** Jay Tolsma, Russell Olson, Holly Engelhart, Jeff Strand, Priscilla Romkema, and Deidre Budahl.

**Others Present:** Nicole Kasin, Executive Director; Julie Iverson, Licensing Administrator; and Jennifer Doubleddee, DLR Staff Attorney.

Chair Budahl asked if there were any additions to the agenda:

Addition to Certificates

Addition to Peer Review

Strand made a motion to approve the agenda with additions. Romkema seconded the motion. **MOTION PASSED.**

The Chair opened the floor for public comment. No comments were received.

Olson made a motion to approve the February 5, 2025 meeting minutes. Tolsma seconded the motion. **MOTION PASSED.**

Strand made a motion to approve the certificates issued through March 13, 2025. Engelhart seconded the motion. **MOTION PASSED.**

Janice Cheloha joined the meeting at 9:01 a.m.

Steve Haugaard joined the meeting at 9:02 a.m.

Olson made a motion to approve the financial statements through February 2025. Romkema seconded the motion. **MOTION PASSED.**

Engelhart made a motion to ratify the CPA exam scores for the 83rd window through December 2024. Tolsma seconded the motion. **MOTION PASSED.**

The Board discussed the NASBA Western Regional Conference being held in New Orleans, LA on June 17-19, 2025 and the NASBA Eastern Regional Conference being held in Philadelphia, PA on June 24-26, 2025.

Strand made a motion to approve travel for the Executive Director and Board members to attend the NASBA Western Regional Conference being held in New Orleans, LA June 17-19, 2025. Engelhart seconded the motion. **MOTION PASSED.**

The Board discussed and tabled the NASBA Exposure Draft UAA Section 5 and Section 23 to the next board meeting

The Board discussed the NASBA Board of Directors Meeting minutes from October 25, 2024, and October 29, 2024, and the NASBA Board of Directors Meeting highlights from January 24, 2025.

The regular meeting of the board was suspended at 9:15 a.m. for the administrative hearing for Janice Cheloha, case no. 105-25. See minutes of administrative hearings for action taken.

The regular meeting of the Board was reconvened at 10:47 a.m.

Janice Cheloha left the meeting at 10:48.

Executive Director Kasin discussed her report on CPE audits, NASBA committee interest and request for Vice Chair nominations, the 2025 Legislative session, and various states proposals on pipeline.

The regular meeting of the board was suspended at 10:55 a.m. for the administrative hearing for Kenneth Yeung, case no. 111-25. See minutes of administrative hearings for action taken.

The regular meeting of the Board was reconvened at 11:22 a.m.

Steve Haugaard left the meeting at 11:22 a.m.

Tolsma made a motion at 11:23 a.m. to enter executive session for the deliberative process for peer reviews, a follow-up, and consent agreements. Romkema seconded the motion. **MOTION PASSED.**

The Board came out of executive session at 11:24 a.m.

Engelhart made a motion to accept the peer reviews, follow-up, and consent agreements as discussed in executive session. Strand seconded the motion. **MOTION PASSED.**

**FUTURE MEETING DATES** (all times CT)

April 23, 2025 – 9:00 a.m. Teams meeting

May 21, 2025 – 9:00 a.m. Teams meeting

June 11, 2025 – 9:00 a.m. Team meeting

Olson made a motion to adjourn the meeting. Strand seconded the motion. **MOTION PASSED.**

All business having come before the board was concluded and Chair Deidre Budahl adjourned the meeting at 11:28 a.m.