

Meeting Minutes
SOUTH DAKOTA BOARD OF ACCOUNTANCY
Conference Call
June 10, 2020 9:00 a.m. CT

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

Members Present: Jay Tolsma, Marty Guindon, David Pummel, Jeff Smith, Jeff Strand, and Deidre Budahl.

Others Present: Nicole Kasin, Executive Director; Julie Iverson, Sr. Secretary; Trista Burke, Secretary; and Graham Oey, Staff Attorney.

Chair Budahl asked if there were any additions to the agenda:
Addition to Request from Candidate

Jeff Strand made a motion to approve the agenda. Marty Guindon seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

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

David Pummel made a motion to approve the May 7, 2020 meeting minutes. Jay Tolsma seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Marty Guindon made a motion to approve the issuance of certificates and firm permits through June 5, 2020. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Jeff Smith made a motion to approve the financial statements through May 2020. Jay Tolsma seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

The board received seven requests from candidates to have their exam section score extended which would be expiring June 30, 2020.

Candidate 7 withdrew their request.

Jeff Strand made a motion to approve the first candidate request for an extension on an expired CPA exam score until December 31, 2020 for meeting the requirements of ARSD 20:75:01:07. Marty Guindon seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Marty Guindon made a motion to approve the second candidate request for an extension on an expired CPA exam score until December 31, 2020 for meeting the requirements of ARSD 20:75:01:07. Jeff Strand seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Jay Tolsma made a motion to approve the third candidate request for an extension on an expired CPA exam score until December 31, 2020 for meeting the requirements of ARSD 20:75:01:07. David Pummel seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-

yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Jeff Smith made a motion to approve the fourth candidate request for an extension on an expired CPA exam score until December 31, 2020 for meeting the requirements of ARSD 20:75:01:07. Jay Tolsma seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Jeff Strand made a motion to approve the fifth candidate request for an extension on an expired CPA exam score until December 31, 2020 for meeting the requirements of ARSD 20:75:01:07. David Pummel seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Marty Guindon made a motion to approve the sixth candidate request for an extension on an expired CPA exam score until December 31, 2020 for meeting the requirements of ARSD 20:75:01:07. Jay Tolsma seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Executive Director Kasin discussed her report on the NASBA Western Regional conference, proposed rules changes, and issues due to COVID-19.

Jeff Strand made a motion to ratify the extension of NTS through December 31, 2020 due to COVID-19. Jay Tolsma seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

Jay Tolsma made a motion to abdicate the responsibility to the Executive Director for CPA exam credit extensions due to COVID-19. David Pummel seconded the motion. A roll call vote was taken. **MOTION PASSED.** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

The Board discussed the NASBA UAA Model Rules proposed revisions. This was tabled to the July 22, 2020 meeting.

The Board discussed the NASBA Board of Directors meeting minutes from January 17, 2020 and March 5, 2020; the Board of Directors meeting highlights from April 24, 2020; and the Quarterly Focus Question Executive Summary and Responses.

Jeff Strand made a motion to enter executive session for the deliberative process for peer reviews and follow-ups. David Pummel seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

The Board came out of executive session.

David Pummel made a motion to accept the peer reviews and follow-ups as discussed in executive session. Jay Tolsma seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

FUTURE MEETING DATES (all times CT)

July 22, 2020 – 9:00 a.m. conference call

August 20, 2020 – 8:30 a.m. Board office, Sioux Falls

David Pummel made a motion to adjourn the meeting. Marty Guindon seconded the motion. A roll call vote was taken. **MOTION PASSED** (Tolsma-yea; Guindon-yea; Pummel-yea; Smith-yea; Strand-yea; Budahl-yea)

All business having come before the board was concluded and Chair Deidre Budahl adjourned the meeting at 10:03 a.m.

Deidre Budahl, CPA, Chair

Attest: _____
Nicole Kasin, Executive Director

Jeff Smith, Sec/Treasurer

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