

**Meeting Minutes**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
September 28, 2021 8:30 a.m. CDT

Chair Deidre Budahl called the meeting to order at 8:30 a.m. A quorum was present.

**Members Present:** Jay Tolsma, Russell Olson, David Pummel, Jeff Smith, Jeff Strand, and Deidre Budahl.

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

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

Additions to Certificates

Possible Disciplinary Action

Peer Review

Jeff Strand made a motion to approve the agenda. Jay Tolsma seconded the motion. **MOTION PASSED.**

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

Russell Olson made a motion to approve the August 18, 2021 meeting minutes. Jeff Strand seconded the motion. **MOTION PASSED.**

Jay Tolsma made a motion to approve the issuance of certificates through September 23, 2021. Jeff Smith seconded the motion. **MOTION PASSED.**

David Pummel made a motion to approve the financial statements through August 2021. Jeff Strand seconded the motion. **MOTION PASSED.**

The Board discussed the request for a second CPE extension for Jack Davis.

David Pummel made a motion to deny the second CPE extension request from Jack Davis based on Davis failing to meet the requirements of ARSD 20:75:04:10. If Davis does not complete his CPE by September 30, 2021, the Board will suspend his license for a period of 3 months, with 3 months held in abeyance for 1 year subject to Davis completing necessary CPE by October 31 2021, paying an administrative fine of \$250 due within 30 days, and complying with the laws and rules of the Board. In addition, Davis will not be granted CPE extensions for 3 years and is subject to a CPE audit. Jeff Smith seconded the motion. **MOTION PASSED.**

The Board discussed Bruce Ashland's violation of Board orders.

Jeff Strand made a motion to deny Ashland's request for a CPE extension, reflect on his record that his license was expired from August 1 to September 21, 2021, his license was in suspension from September 21 to September 28, 2021 and to reinstate his active CPA license effective September 28, 2021. David Pummel seconded the motion. **MOTION PASSED.**

Discussion was held on possible disciplinary action for Lesa Hommes. David Pummel made a motion to issue a letter of reprimand. Jeff Strand seconded the motion. **MOTION PASSED.**

Executive Director Kasin discussed her report with an update on individual and firm renewals, CPE extensions, NASBA's Annual Meeting October 31-November 3, 2021 moved to virtual, CPA Evolution, and changes to the NTS expiration dates.

Jeff Strand made a motion at 9:46 a.m. to enter executive session for the deliberative process for peer reviews, a follow-up, PROC initiative/contract, and enforcement cases. David Pummel seconded the motion. **MOTION PASSED.**

The Board came out of executive session at 10:08 a.m.

Russell Olson made a motion to accept the peer reviews, follow-up, PROC initiative/contract, and enforcement as discussed in executive session. Jeff Strand seconded the motion. **MOTION PASSED.**

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

October 26, 2021 – 8:30 a.m. Zoom meeting

December 1, 2021 – 9:00 a.m. Zoom meeting

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

All business having come before the board was concluded and Chair Deidre Budahl adjourned the meeting at 10:12 a.m.

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Deidre Budahl, CPA, Chair

Attest:

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Nicole Kasin, Executive Director

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Jeff Smith, Sec/Treasurer