

**ADMINISTRATIVE HEARING MINUTES**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**

Meeting Via Teams  
March 19, 2025 9:15 a.m. CDT

The South Dakota Board of Accountancy convened at 9:15 a.m. on Wednesday, March 19, 2025, via Teams conference call.

The purpose of the administrative hearing was to hear the matter of Janice Cheloha, case no. 105-25.

**Members of the Board in Attendance:** Deidre Budahl (Chair), Jeff Strand, Priscilla Romkema, Holly Engelhart, Jay Tolsma, and Russell Olson.

**Others in Attendance:** Nicole Kasin-Executive Director, Julie Iverson-Licensing Administrator, Jennifer Doubleddee-DLR Staff Attorney, Janice Cheloha, and Steve Haugaard.

Chair Budahl began the hearing in the matter of Janice Cheloha, license no. 1259, case file no. 105-25.

Chair Budahl deemed all board members present are part of the board for purposes of deciding this case.

Chair Budahl swore in witness Nicole Kasin and Janice Cheloha.

Staff Attorney Doubleddee gave her opening statement on behalf of the Board office.

Janice Cheloha gave her opening statement to the Board.

Board office offered premarked exhibits 101 to 107 and exhibits A and B, all of which were received as marked and entered into evidence.

Staff Attorney Doubleddee presented the Board office case. Nicole Kasin testified as a witness for the Board office.

Janice Cheloha cross-examined Nicole Kasin.

Board members asked clarifying question of Nicole Kasin.

Janice Cheloha presented her case to the Board. Staff Attorney Doubleddee cross-examined Janice Cheloha.

Staff Attorney Doubleddee called Nicole Kasin for rebuttal.

Staff Attorney Doubleddee made a closing statement and offered a proposed finding of fact, conclusions of law and decision for the Board to consider during their deliberations, which was received by Chair Budahl.

Janice Cheloha gave her closing statement.

The Board closed the record of the hearing at 10:22 a.m.

Olson made a motion at 10:22 a.m. to enter executive session for the purpose of deliberation. Romkema seconded the motion. **MOTION PASSED.**

The Board came out of executive session at 10:36 a.m.

Budahl rendered the decision on Cheloha as follows:

1. The Board office prepared the request for documentation of continuing education credits and mailed the letter according to the process that had been outlined.
2. The licensee did not receive the information, and the receipt of the information was outside of her control.
3. Upon being alerted to the deficiency the licensee complied within a matter of days to the request in providing documentation.
4. The board has determined that the fine should be waived for the licensee.

Tolsma made a motion to adopt the decision as presented. Olson seconded the motion. **MOTION PASSED.**

The hearing concluded at 10:39 a.m.