

South Dakota Board of Accountancy



September 2016 Edition - Vol. 35 No. 1

NEW LICENSEES

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

Erin Nicole Hoelsing	David J. Adelman	Derek Thomas Brown
Lucas Henry Hauert	Alyssa Marie Veurink	Teresa Renae Ward
Kirby Dean Fitzgerald	Caitlin Makai Olson	Robert Lee Johnson
Nicole JoLynn O'Bryan	Daniel J. Korthals	Peter James Meyer
Noah John Steinfeld	Travis Lee Vogel	Dianne R. List
Elisa Lynette Johnson	Rebecca Nicole Portlock	Robert J. Larsen
Lindsay Leigh Stevenson	Kennalyne Jn Baptiste	Zach Josef Van Sambeek
Nicole M. Dykstra	Ethan Thomas Littlejohn	Paul Erick Rodriguez
Dillon James DeBoer	James A. Wigdahl	Sara Joy Heilman
Sheila Lynn Volek	Paul Ryan Claar	Adam Carl Spellman
Joel Lynn Tieman	Bryn Conner Stock	Paul Harold Freidel
Erin Evelyn Barnum	Kassie Mae Hoiland	Jordan Jay VanMeeteren
Jennifer Katherine Andersen	Matthew Jordan	Matthew Bradley Doerr
Kristal Marie Hamm	Christofferson	Brian Neal Everson
Kari Jo Johnson	Emily Susanne Willman	Christopher Leslie Olson
Ryan Thomas Weigel	Katherine E. Voeltz	Deborah Louise Kasson
Anita Brook Hansen	Jarrold R. Reisner	Byron Glen Storm
Nancy Rose Whitney	Alice Dorinda Pearce	Katherine Marie Yerdon
Tyler Garrett Wedel	Molly Louise Hoffman	Samantha Abby Scarpello
Scotty Shane Showalter	Elizabeth Anne Chapman	Jeffrey Duane Moench

CPE STANDARDS NOTICE

BE AWARE! The Board has not changed its rules to allow the new AICPA/NASBA CPE standards. At this time we do not accept nano learning, CPE credits awarded in one-fifth increments or CPE credits starting at 0.5 hours. For the Board's CPE rules visit <http://www.sdlegislature.gov/rules/DisplayRule.aspx?Rule=20:75:04>.

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.

<u>Name</u>	<u>University</u>
Kayla Cuperus	University of South Dakota
Rebecca Ellis	Black Hills State University
Sara Heilman	Northwestern College
Kassie Hoiland	University of South Dakota
Caitlin Olson	Augustana University
Bryn Stock	Northern State University
Keegan Stock	Minnesota State University Moorhead
Lauren Unruh	University of Sioux Falls



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SOUTH DAKOTA BOARD OF ACCOUNTANCY

(605) 367-5770
(605) 367-5773 – FAX
www.accountancy.sd.gov

David Pummel, CPA
Chair
Belle Fourche

Holly Brunick, CPA
Vice-Chair
Sioux Falls

Jeff Smith
Secretary/Treasurer
Mitchell

Marty Guindon, CPA
Auditor General
Pierre

John Mitchell, CPA
Member
Rapid City

John J. Linn, Jr., CPA
Member
Pierre

Nicole Kasin, MBA
Executive Director

Julie Iverson
Sr. Secretary

UPCOMING BOARD MEETINGS

September 27, 2016 9:00 a.m.
Conference Call

October 27, 2016..... 9:00 a.m.
Conference Call

*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

NEW FIRM PERMITS ISSUED

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

L. Boomsma, CPA Prof. LLC
BerganKDV, Ltd
Habif, Arogeti & Wynne LLP
RMS US LLP
Lattimore Black Morgan & Cain, PC
Schellman & Company, Inc.
Insero & Company CPAs, PC
Gardner, Loutzenhiser and Ryan, PC
WSRP, LLC
Le Compte, PC
Carr, Riggs & Ingram, LLC

Boulay PLLP
Donham & Associates, CPA, LLC
Yeager & Boyd, LLC
BlueBird, CPAs LLC
LBMC, PC
Michael J. Weber CPA/PFS CGMA CFP
Quam, Berglin and Post, P.C.
Lefor, Rapp & Holland, LLC
Kasson Accounting
Pieper Whitaker & Bjork, LLC
KCoe Isom, LLP

DISCIPLINARY ACTION

Daniel S. Mayberry, #2948

Minneapolis, MN 3-30-16

A negotiated consent agreement was reached with Mr. Mayberry and the South Dakota Board of Accountancy on March 30, 2016. The consent agreement was in regards to the individual's failure to comply with CPE requirements.

FINAL ORDERS

1. Mr. Mayberry was required to complete 49 hours of CPE and submit all documentation to the board.
2. Mr. Mayberry is required to submit required CPE documentation for the next three renewal periods.
3. Mr. Mayberry is not eligible for any CPE extensions for the next three renewal periods.
4. The board will issue a public reprimand to Mr. Mayberry.
5. Mr. Mayberry shall pay an administrative fee of \$1000.

Jerry R. Noonan, #252

Sioux Falls, SD 9-21-15

A hearing was held by the South Dakota Board of Accountancy on August 14, 2015. The hearing was in regards to the individual's failure to comply with CPE requirements.

FINAL ORDERS

1. Mr. Noonan was required to complete six hours of CPE and submit the required

documentation to the board.

2. Mr. Noonan shall pay an administrative penalty of \$200.
3. If Mr. Noonan failed to comply with the terms of the order, his license shall be suspended immediately and remain suspended until he came into compliance with the terms of the order.

Scott Van Den Hemel, #1968

Fort Pierre, SD 9-21-15

A hearing was held by the South Dakota Board of Accountancy on August 14, 2015. The hearing was in regards to the individual's application for reinstatement of a revoked license.

FINAL ORDERS

1. Mr. Van Den Hemel's application to modify the previous disciplinary action be denied.
2. The board shall reimburse Mr. Van Den Hemel the fee for the application to modify former discipline, in the amount of \$1,000.

All disciplinary action taken by the board is posted at http://accountancy.sd.gov/disciplinary_actions.aspx

SUMMARY OF REQUEST FOR PROPOSAL (RFP) #773 TO PROVIDE AN AUDIT OF SOUTH DAKOTA BOARD OF ACCOUNTANCY FOR TWO YEARS ENDING JUNE 30, 2016

1. Return your proposal to:

Nicole Kasin, Executive Director
South Dakota Board of Accountancy
301 E. 14th St. Suite 200
Sioux Falls, SD 57104

Inquiries concerning your proposal should be directed to Nicole Kasin at 605-367-5770.

2. Audit Schedule

- a. A written proposal is due at the above address before 5:00 PM on October 19, 2016.
- b. The Board will award the audit engagement, contingent upon authorization by the Auditor General, on or about November 10, 2016.
- c. The selected auditor will begin work as soon as practical. Audit fieldwork must be completed and the final report issued on or before February 28, 2017.

3. Scope of Audit

- a. An audit shall be made of South Dakota Board of Accountancy for two years ending June 30, 2016.
- b. The audit must be performed in accordance with the guidelines of the Auditor General and generally accepted government auditing standards for financial and compliance audits as set forth in the applicable revision to Government Auditing Standards, issued by the Comptroller General of the United States. The purpose of the audit is to issue an opinion on the Financial Statements of the South Dakota Board of Accountancy, and report on its compliance with applicable legal requirements and its internal control in accordance with those standards.

4. Audit Report Review and Processing

- a. The Auditor General will review a draft of the audit report, and may request to review the related working papers, prior to the acceptance of the completed report as required by SDCL 4-11-7.
- b. The audit firm is required to print reports and distribute them as promulgated in the Auditor General's guidelines. Additionally 2 copies must be provided to the Board.
- c. Auditor's Comments, if any, are required to be included as a part of the final report package.
- d. The Board will respond to any Auditor's Comments

or reported instances of noncompliance noted in the report. Our response must be included in the report.

- e. The auditor shall make their working papers available to the Auditor General.

5. Auditor Qualifications

- a. The auditor hired to perform the audit must possess a current firm permit to practice from the South Dakota Board of Accountancy.
- b. The auditor must be either a Certified Public Accountant or a Public Accountant currently licensed and in good standing with their home state board.
- c. The auditor should indicate that any persons involved in planning, directing, conducting substantial portions of the fieldwork or reporting on the audit are in compliance with the Continuing Education and Training requirements of Government Auditing Standards.
- d. The Auditor should state that their firm has undergone a Quality Review or that it will undergo a Quality Review in accordance with Government Auditing Standards. A copy of the most recently completed report on such review must accompany the proposal.
- e. The names and qualifications of the staff members who will actually conduct the audit fieldwork and report on the audit should be provided.
- f. The auditor should affirm that they and any assistants are independent from the South Dakota Board of Accountancy.
- g. The firm must provide proof of professional liability insurance and commercial liability insurance with the proposal.

6. Compensation and Terms of Payment

- a. The auditor shall submit an estimate of the anticipated audit hours required, current billable hourly rates and approximate cost. A "not-to-exceed" amount shall also be stated in the proposal. To facilitate the estimation process the books and records will be available by appointment during normal business hours for inspection.

The RFP (#773) in its entirety may be found on the central bid exchange with the Office of Procurement Management at: <https://www.mercurycommerce.com/secure/SourcingEventPostingBoard/default.asp?sID=%7B1CFAA89E7-35C9-49B9-B091-AF5C3C0EEEED1%7D&PagingID=&RefreshOption=3>

