

South Dakota Board of Accountancy



July 2025 Edition - Vol. 43 No. 1

RENEWAL TIME IS HERE!



Individual and Firm Permit renewals are due August 1, 2025.

The South Dakota Board of Accountancy mailed out renewal postcard reminders on July 1, 2025. It is the responsibility of the licensee to renew their license regardless of whether the licensee receives a reminder notice for renewal from the Board.

To complete the renewal there are two options:

1. If you want to print and mail a renewal form, please find the form at <https://dlr.sd.gov/accountancy/forms.aspx>
OR
2. If you would like to use the online renewal system, please use your Web ID and password to log into the online renewal system.
 - a. When using the online renewal system, you must complete the process by paying online with a Mastercard or Visa drawn on a bank from USA origin.

Do you need a CPE extension?

You may go to our [homepage](#) to request a CPE Extension, email [Julie](#). The extension must be approved by staff, and on your record, before you will be able to continue in the online renewal process.

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SOUTH DAKOTA BOARD OF ACCOUNTANCY

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FUTURE BOARD MEETINGS

August 13, 2025 | 8:30 a.m.
ELO CPA's & Advisors
Conference Room, Sioux Falls

October 7, 2025 | 9:00 a.m.
Teams conference call

For future meeting dates, please visit our website at:

www.accountancy.sd.gov

NASBA

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ALERT!

ALERT! In 2024, CPE Audits experienced an 8% failure rate. These failures resulted in hearings and consent agreements, which included license suspensions, fines up to \$1000, requirements to make up CPE hours, ongoing audits, and restrictions on licensees' eligibility for CPE extensions in the future.

Check and verify you have all your documentation now. 2025 CPE audits will begin in September.

The licensee holds sole responsibility for documenting the requirements and providing evidence to support their claimed CPE.

The Board staff would like to remind licensees, the following are the most common errors when reporting CPE during annual renewals:

- Not having proper documentation required by [ARSD 20:75:04:15](#)
- Claiming self-study hours not approved through NASBA Sponsors nasbaregistry.org
- Claiming CPE hours for scheduled breaks
- Mislabeling the CPE program type

*For all independent study, self-study and nano learning programs the sponsor must be approved by [NASBA's National Registry of Continuing Professional Education Sponsors](#) or [NASBA's Quality Assurance Service](#).

Qualifying CPE Program	What to know:
University or College Instructor (UCI)	May not exceed 60 hours during any three-year CPE rolling period
University or College Course (UCC)	15 hours for each semester hour or 10 hours for each quarter hour
Published Article, Published Book or Published CPE Program (P)	Must be approved by the Board prior to claiming on your CPE report

[ARSD 20:75:04:15](#) details the documentation the CPA must keep as acceptable evidence of completion.

If you have any questions on courses that you have taken or are taking, please email the Board office at accountancy@state.sd.us

NEW LICENSEES

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

Madeline M. Deetz	Morgan Beth Cherry
Alex James Van Ginkel	John W. Herrboldt
Charles Joseph Illg	Taylor Ann Weber
Hannah Grace Van Meeteren	Keegan Martin Savary
Serguei Bykov	Brian Carlos Pereira
Jia Luo	Heather Sacha Esposito
Justin Joseph Battistoni	William Harold Moore
Katie Marie McManus	Robert W. Dahill
Brian Daniel Webb	Trey Lincoln Henning
Brett John Gauer	Mathew James Fetherhuff
Rylee L. Iott	Dalton Jay Pfarr
Amos Lee Utecht	Skylar Steven Polzine
Jessica Lynn Taubert	Cayla Dawn Sadler
Lexy Elizabeth Trotter	Amanda Marie Heggeseeth
Ellinor Jae Judisch	Michael Richard Petersen
Candida Ann Olson	Michaela Kathleen Rotert
Stacie Yun-Ah Ray	Abby Rose Swenson
Kallee Jane Chear	Benjamin Aaron Paulding
Keely Rae Mehling	Adam Andrew Kascht
Shay Michael Casey	Lauren Dawn Underkofler
Matthew Robert Steiger	Ross William Jirik
Brittany Elsie Kuhl	Micah John Van Hemert
Minh Tam Le	Keri Sue Bailiff
John Lester Delos Santos Haas	

CONGRATULATIONS TO OUR TOP CANDIDATES

Congratulations to the following individuals for passing all four sections of the CPA exam on their first attempt; sitting uninterrupted.

Name	University
Jacob Jorgensen	University of Sioux Falls
Michaela Rotert	University of South Dakota
Rachel Spenst	University of Sioux Falls
Jakson Stoutamire	Augustana University
Lexy Trotter	Black Hills State University
Amos Utecht	Chadron State University



NEW FIRM PERMITS

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

- Weworski & Associates
- Helfman Davis & Associates
- Integrity Accounting PC
- Holmquist CPA PLLC
- C. Harvey Prof LLC
- CBIZ CPAs P.C.
- Armanino LLP
- Hamm Accounting Firm LLLP
- Sheehan & Company, CPA, PC
- Terra Business Solutions Inc.
- Halse deVries PLLC
- MG CPA Prof LLC dba David Pummel & Associates
- BDMP Assurance, LLP
- Dark Horse CPAs, An Accountancy Corporation
- Mark A. Thompson CPA, LLC
- McGee Hearne & Paiz, LLP
- Edotto Accounting Services PLLC
- RVC Enterprises, LLC
- Capin Crouse, LLC

DISCIPLINARY ACTION

Kenneth Yeung #2146

Toronto, Ontario 4-1-25

The Board held a hearing for Kenneth Yeung on March 19, 2025. The Order was entered on April 1, 2025, as a result of that hearing.

ORDER

1. Yeung's CPA license is suspended until he provides proof of continuing education in the amount of 124 CPE hours or provides support for the courses he reported from July 1, 2021 to June 30, 2024.
2. Yeung will pay a fine of \$1000 to the Board office.
3. Once reinstated, Yeung is ineligible for any CPE extensions for three years.
4. Yeung will pay the costs of the proceeding against him.
5. Yeung will be subject to an audit of his CPE for the year after the reinstatement of his license.

All [disciplinary action](#) taken by the board is posted on our [website](#).

LICENSE STATUS OPTIONS

Active – Annual fee of \$100.00. Required for individuals working in a public CPA firm, providing services for the public, or holding themselves out as a CPA. CPE reporting is required.

Inactive – Annual fee of \$100.00. Individuals are required to use the word Inactive adjacent to the CPA title. CPE reporting is not required. Must sign affidavit indicating they do not perform or offer to perform for the public: one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements; management advisory; financial advisory or consulting services; preparation of tax returns; or furnishing of advice on tax matters.

Retired – Annual fee of \$20.00. Individual must be 55 years old. Individual are required to use the word Retired adjacent to the CPA title. CPE reporting is not required. Must sign affidavit indicating they do not perform or offer to perform for the public: one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements; management advisory; financial advisory or consulting services; preparation of tax returns; or furnishing of advice on tax matters.

Note: If one does not wish to renew their CPA license you must relinquish your license to the Board office.

MOVING - LET US KNOW

SDCL: 36-20B-29 requires holders of certificates to notify the Board within 30 days of change of address or in employment.

Certificate Holder _____
Last name Jr./III First Middle

Certificate # _____ Send Mail to _____ Home _____ Business _____

E-mail address _____

New Home Address _____

City _____ State _____ Zip _____

Home () _____

CPA Firm/Business Name _____

New Business Address _____

City _____ State _____ Zip _____

Bus. Telephone: () _____ Bus. Fax () _____

Mail to: SD Board of Accountancy

Fax to: (605) 367-5773

Email: accountancy@state.sd.us