

**ADDITIONS TO AGENDA**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**  
**BOARD MEETING, March 19, 2010**

A=Action  
D=Discussion  
I=Information

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**FIRM PERMITS TO PRACTICE PUBLIC ACCOUNTANCY  
BOARD COPY**

**Issued Through  
March 17, 2010**

<b>Number</b>	<b>Name</b>	<b>Date Issued</b>	<b>Basis/Comments</b>
1471	UHY LLP Sterling Heights, MI	3/5/10	Additional Location
1472	Dennis & Company, P.C. Tulsa, OK	3/8/10	New Firm
1473	Ernst & Young LLP Houston, TX	3/11/10	Additional Location

**REPORT TO BOARD ON BANK ACCOUNT SIGNERS**

Nicole Olson-Kasin 3-18-10

It was brought to my attention that the bank account signer's form needs to be updated. We use our local checking account as a depository account and then transfer the funds to the state treasury account.

I recommend that the signers on the account be the Executive Director and the Senior Secretary.

**REPORT TO BOARD ON RECORDS/MICROFILM**

Nicole Olson-Kasin 3-18-10

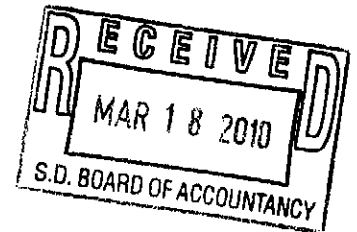
On March 10, 2010, I was notified that the microfilm unit delivered a box of our board files to the Board of Nursing. We had provided the files to the microfilm unit to be filmed and jacketed.

The following is the correspondence in regards to the issue. The board needs to determine what direction they would like to take in regards to this matter.



**SOUTH DAKOTA**  
STATE HISTORICAL SOCIETY  
Department of Tourism and State Development

900 Governors Drive Pierre, SD 57501-2217  
Phone 605-773-3458 Fax 605-773-6041 www.history.sd.gov



Nicole Kasin  
Executive Director  
South Dakota Board of Accountancy  
301 East 14<sup>th</sup> Street Suite 200  
Sioux Falls, SD 57104

March 15, 2010,

Ms Kasin,

In response to the complaint in your email copied below, dated 03-12-2010:

*Kelli,*

*I called and left a message for you on Wednesday (3-10-10) and have not heard from you. I would like to discuss an issue that was brought to my attention on Wednesday, March 10, 2010. I received a call from the Board of Nursing that they had some of our boards files. The Board of Nursing informed me that they had received their files back from the microfilm unit and included with their files were documents from the Board of Accountancy. I went to the Board of Nursing to pick up the files that the microfilm unit had left with them. Upon inspecting the documentation, the files that the microfilm unit had left with them were confidential peer review files from our board. Peer review files from our accounting firms are not public record (SDCL 36-20B-36). Please contact me in regards to this matter. Thank you.*

*Nicole Olson-Kasin, MBA*

Executive Director  
South Dakota Board of Accountancy  
605.367.5770

After speaking with you on the phone 3-12-2010 I contacted my supervisor, Chelle Somsen by phone. I also spoke with Dana Hoffer, SD Records Management this morning, 03-15-2010. I informed them both of the records mix-up.

This morning I met with our workers and discussed the mix-up of the files. It was determined that the files had been in the materials storage room and that the worker at that time had mislabeled the box. He obviously had never seen Accountancy files and just assumed that because there were jackets they were Nursing files. When I instructed that worker to get files ready for me to return to the Bd of Nursing that was one of the boxes he pulled. We now have a new materials room worker that is much more efficient than the old. He inventories the materials each time they come into the room and leave.

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We sincerely apologize for this error. We feel terrible that the mix-up occurred. We have been filming for your agency for years, and in the ten years that I have been here we have had no such problems. I was surprised to learn that the records were protected by SDCL 36-20B-36. After acquiring this information from you, I searched through all of your agency's Registration forms. I found no such reference to this law in the registration forms or any other materials we had received from your agency. I spoke to Dana Hoffer about the registration form not stating the private status of the records. He informed me that the status is in the agencies' retention manuals. I don't receive a copy of agencies' retention manuals.

After discussing the problem with my supervisor and coworker we have decided that it would be in everyone's best interest that records protected by privacy law not be filmed in our microfilm unit. As you know, we are located in a medium security prison using inmate labor. In the past year and a half we have hired an Experience Works person. We use her to film Nursing and Accountancy records when she is available, although, an inmate does the jacketing of film. Because of the status of these records it would not be a good idea to continue this practice. I recommend the following two filming agencies for you:

Att: Dana Hoffer  
SD Records Management  
104 S Garfield Ave  
Pierre, SD 57501  
Phone # 605-773-4659

HOV Services (Previously Lason)  
3601 N 4<sup>th</sup> Ave  
Sioux Falls, SD 57104-0321  
Phone # 605-336-5600

I will let you make the decision about boxes I picked up 03-09-2010. We can film those or return them to you. Just let me know. Also, the box you retrieved at the Board of Nursing office has not been filmed.

Again, I am sorry that this happened and I will be working even harder to make sure nothing like this happens again.

Sincerely,

Kelli J. Tjeerdsma  
SD Archives  
Microfilm Unit