

**STATE OF SOUTH DAKOTA  
DEPARTMENT OF LABOR AND REGULATION  
BOARD OF ACCOUNTANCY**

---

**In the Matter of:**

**FORMAL COMPLAINT**

Linda Black,  
Licensee.

**Case No. 106-24**

**License No. SD CPA 1959**

---

**NOTICE**

**TO: LINDA BLACK, PO Box 113 St. Onge, SD 57779, via email only at  
ljb071257@gmail.com.**

Pursuant to South Dakota Codified Laws (SDCL) 36-1C-7, the South Dakota Department of Labor and Regulation, Board of Accountancy (Board) alleges that Linda Black, a licensee of the Board with the above-referenced license number, has violated the following statutes and/or rules of the Board:

**SDCL 36-1C-3. Receipt of complaint--Time to respond--Failure to respond.**

**SDCL 36-20B-27. Renewal of certificate--Continuing education requirement--Exception.**

**SDCL 36-20B-40(3) and (6). Disciplinary action--Remedies available to board--Grounds.**

**ARSD 20:75:04:11. Review of continuing professional education credits.**

**ARSD 20:75:04:15. Documentation for continuing professional education credit.**

The allegations are based on the following:

**STATEMENT OF FACTS**

1. Linda Black (BLACK) is licensed by the Board as a certified public accountant (CPA) and has been so licensed since May 16, 1997.
2. As a licensee of the Board, BLACK is required to report her continuing professional education (CPE) hours to the Board in the manner required by the Board.
3. For the period commencing July 1, 2020 through June 30, 2021, BLACK reported 37 CPE hours.

4. For the period commencing July 1, 2021 through June 30, 2022, BLACK reported 50 CPE hours.
5. For the period commencing July 1, 2022 through June 30, 2023, BLACK reported 35 CPE hours.
6. On September 18, 2023, the Board office mailed a letter to BLACK which stated that she was selected for a CPE audit for the three-year period commencing July 1, 2020 through June 30, 2023. The letter stated that the deadline to submit documentation was October 31, 2023.
7. The Board office did not receive any CPE documentation from BLACK by the deadline.
8. On November 6, 2023, the Board office emailed BLACK a written complaint against her for failing to provide the requested documentation. The complaint requested a response by December 7, 2023.
9. The Board office did not receive a response or any CPE documentation from BLACK by December 7, 2023.
10. As of the date of this Formal Complaint, the Board office has not received any response from BLACK to the written complaint.
11. Since the Board office did not receive any CPE documentation from BLACK, it determined that BLACK had provided no satisfactory documentation of any CPE hours for the period commencing July 1, 2020 through June 30, 2023.
12. On December 12, 2023, the Board's executive director issued a letter outlining the Board office's audit findings.
13. Based on the audit results, BLACK is short 120 CPE hours for the audit period.

SDCL 36-1C-8 states that licensees shall file an answer with the Board office within twenty calendar days after service of a formal complaint. The answer shall admit, deny, qualify, or explain all facts alleged in the formal complaint and state all defenses of the licensee or mitigating factors. An answer may be sent to the undersigned attorney via email.

**An answer is due in this case to the Board office no later than January 2, 2024.**

Dated this 12th day of December 2023.

A handwritten signature in blue ink that reads "Gerald M. McCabe". The signature is written in a cursive style with a large initial 'G'.

---

Gerald M. McCabe  
Special Assistant Attorney General  
Department of Labor and Regulation  
420 S. Roosevelt St.  
Aberdeen, SD 57401  
605-906-8919