

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

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**In the Matter of:**

**FORMAL COMPLAINT**

Barry Bouchie,  
Licensee.

**Case No. 104-24**

**License No. SD CPA 1595**

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**NOTICE**

**TO: BARRY BOUCHIE, PO Box 7574, Washington, DC 20044, via email only at Bobouchie5210@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 Barry Bouchie, 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. Barry Bouchie (BOUCHIE) is licensed by the Board as a certified public accountant (CPA) and has been so licensed since April 15, 1992.
2. As a licensee of the Board, BOUCHIE is required to report his continuing professional education (CPE) hours to the Board in the manner required by the Board.
3. On July 10, 2023, BOUCHIE emailed the Board office to request an extension to complete CPE for CPE period July 1, 2022, to June 30, 2023. The Board office


- responded to BOUCHIE via email which stated that he was granted an extension until September 30, 2023, to complete 70 hours of CPE required by June 30, 2023.
4. On July 26, 2023, BOUCHIE completed an active renewal for period ending July 31, 2024.
  5. For the period commencing July 1, 2020 through June 30, 2021, BOUCHIE reported 23 CPE hours.
  6. For the period commencing July 1, 2021 through June 30, 2022, BOUCHIE reported 27 CPE hours.
  7. For the period commencing July 1, 2022 through June 30, 2023, BOUCHIE reported 0 CPE hours.
  8. On September 18, 2023, the Board office mailed a letter to BOUCHIE which stated that he 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.
  9. On September 20, 2023, Board office sent an email to inform BOUCHIE that reporting CPE through the extension was due no later than October 5, 2023.
  10. BOUCHIE was required to complete 70 hours of CPE for year ending June 30, 2023, to fulfill requirement for active renewal status. BOUCHIE did not request subsequent extension to complete CPE.
  11. On October 12, 2023, Board office sent an email to inform BOUCHIE that reporting CPE through the extension was due no later than October 16, 2023.
  12. On October 12, 2023, BOUCHIE responded to email that he was "unable to complete the CPEs because of my work schedule. Please change the status of my CPA license to wherever you deem necessary".
  13. The Board office did not receive any CPE documentation from BOUCHIE by the deadline.
  14. On November 3, 2023, the Board office emailed BOUCHIE a written complaint against him for failing to provide the requested CPE documentation. The complaint requested a response was by December 6, 2023.
  15. On November 3, 2023, BOUCHIE responded to email that he was "unable to complete any of 70 credits to maintain my license."
  16. On November 17, 2023, the Board office emailed BOUCHIE an amended written complaint against him for failing to provide the requested CPE documentation. The complaint requested a response was by December 19, 2023.

16. On November 17, 2023, the Board office emailed BOUCHIE an amended written complaint against him for failing to provide the requested CPE documentation. The complaint requested a response was by December 19, 2023.
17. The Board office did not receive a response or any CPE documentation from BOUCHIE by December 19, 2023.
18. As of the date of this Formal Complaint, the Board office has not received any response from BOUCHIE to the amended written complaint.
19. Since the Board office did not receive any CPE documentation from BOUCHIE, it determined that BOUCHIE had provided no satisfactory documentation of any CPE hours for the period commencing July 1, 2020 through June 30, 2023.
20. On January 16, 2024, the Board's executive director issued a letter outlining the Board office's audit findings.
21. Based on the audit results, BOUCHIE 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 alleges 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 February 13, 2024.**

Dated this 16<sup>th</sup> day of January, 2024.

  
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Laura Korson  
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