

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

DENIAL OF REQUEST

**Jack Dugan, CPA
Licensee
SD CPA #451**

**FOR CPE
EXTENSION**

TO: Jack Dugan
1511 Morningside Dr.
Rapid City, SD 57701

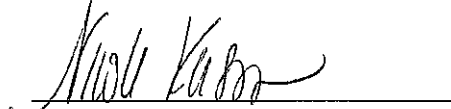
On October 26, 2017, the South Dakota Board of Accountancy (“Board”) met to discuss Jack Dugan’s (“Dugan”) request for a continuing professional education (“CPE”) extension under ARSD 20:75:04:10. After consideration of the request the Board found Dugan failed to state good cause and denied request.

Pursuant to SDCL 36-20B-27 Dugan is required to complete 38.5 hours of CPE in order to renew his certificate. Failure to comply is a violation of SDCL 36-20B-40(3). Dugan’s CPE was to be completed by June 30, 2017, and was extended to September 30, 2017. Dugan reported 16 CPE hours on his renewal form and the remaining 22.5 CPE hours have not been received by the Board. The Board determined Dugan is in violation of SDCL 36-20B-40(3) and is taking the following disciplinary action against Dugan.

1. Dugan’s certificate is being suspended for a period of three months, with the three months being held in abeyance for a period of one year starting October 26, 2017, conditioned on:
 - a. Dugan shall complete and submit to the Board Office all CPE due at time of renewal by December 31, 2017;
 - b. Dugan shall pay an administrative fine in the amount of \$100.00 to the Board Office by November 27, 2017; and
 - c. Dugan shall have no additional violations under SDCL chapter 36-20B and ARSD article 20:75 during the period of abeyance;
2. Dugan’s CPE three year rolling period due on December 31, 2017 shall be audited; and
3. Dugan is prohibited from requesting any CPE extensions for a period of three years;

This action is being taken without a hearing. You have 30 days from the date below to request a hearing before the Board pursuant to SDCL chapter 1-26.

Dated this 27 day of October, 2017.

A handwritten signature in cursive script, appearing to read "Nicole Kasin", written over a horizontal line.

Nicole Kasin
Executive Director
South Dakota Board of Accountancy