

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

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**In the Matter of:**

**FORMAL COMPLAINT**

Galen Ensz,  
Licensee.

**Case No. 113-24**

**License No. SD CPA 1783**

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**NOTICE**

**TO: GALEN ENSZ, 47553 271<sup>st</sup> St. Harrisburg, SD 57032, via email only at galen.ensz@celebrate.church.**

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

**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. Galen Ensz (ENSZ) is licensed by the Board as a certified public accountant (CPA) and has been so licensed since November 9, 1994.
2. As a licensee of the Board, ENSZ is required to report his 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, ENSZ reported 35 CPE hours.

4. For the period commencing July 1, 2021 through June 30, 2022, ENSZ reported 40.5 CPE hours.
5. For the period commencing July 1, 2022 through June 30, 2023, ENSZ reported 44.5 CPE hours.
6. On September 18, 2023, the Board office mailed a letter to ENSZ 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.
7. On September 28, 2023, ENSZ submitted CPE documentation to the Board office. He stated in his email a course to be added he had not previously reported and overreported hours for one course. He stated “these two errors cause me to be 2.5 credit hours less than the 120 hour three year requirement. How would you like me to correct this?”
8. On October 11, 2023, a Board office staff member emailed ENSZ detailing one course that was added to his period ending June 30, 2021, for 2 CPE hours and adjusted one course to period ending June 30, 2023, from 5 CPE hours to 0.5 CPE hours due to the records received. Board staff requested any additional courses to be added or reviewed be submitted by October 31, 2023. No additional course documentation was provided by ENSZ.
9. After review of the documentation provided, the Board office determined that ENSZ had provided satisfactory documentation of the following:
  - a. 37 CPE hours for the period commencing July 1, 2020 through June 30, 2021;
  - b. 40.5 CPE hours for the period commencing July 1, 2021 through June 30, 2022; and
  - c. 40 CPE hours for the period commencing July 1, 2022 through June 30, 2023.
10. On December 5, 2023, the Board’s executive director issued a letter outlining the Board office’s audit findings.
11. Based on the audit results, ENSZ is short 2.5 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 December 27, 2023.**

Dated this 5<sup>th</sup> day of December 2023.



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Gerald M. McCabe  
Senior Staff Attorney/Sp. Asst. Atty. Gen.  
Department of Labor and Regulation  
420 S. Roosevelt St.  
Aberdeen, SD 57401  
605-906-8919

**Certificate of Service**

I certify that on the 5<sup>th</sup> day of December 2023, I served a true and correct copy of the preceding **Formal Complaint** upon Galen Ensz by email at **galen.ensz@celebrate.church**.



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Gerald M. McCabe