

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

In the Matter of:

Nathan Hall,
Licensee.

CONSENT AGREEMENT

Case No. 107-23

License No. 3288

Pursuant to South Dakota Codified Laws (SDCL) 36-1C-6 and 1-26-20, in consideration of the above-captioned matter, and as the full and final resolution of this matter, the undersigned parties do hereby consent and agree to the following:

1. The South Dakota Department of Labor and Regulation, Board of Accountancy (Board) has jurisdiction over this matter pursuant to SDCL Chapter 36-20B.
2. SDCL 36-20B-27 requires a licensed CPA to complete 120 hours of continuing professional education (CPE) in each three-year renewal cycle.
3. ARSD 20:75:04:11 requires Board licensees to submit to verification of their CPE credits claimed during a reporting period, which includes cooperating with random audits.
4. ARSD 20:75:04:15 requires Board licensees to document their CPE credits.
5. SDCL 36-20B-40(3) authorizes the Board to impose discipline upon a licensee for "failure to maintain compliance with the requirements for issuance or renewal of such license".
6. SDCL 36-20B-40(6) authorizes the Board to impose discipline upon a licensee for a violation "of any provision of this chapter or rule, promulgated

by the board pursuant to chapter 1-26, or violation of professional standards”.

7. NATHAN HALL (HALL) is licensed by the Board as a certified public accountant with certificate number 3288 and HALL has been so licensed since October 5, 2016.
8. As a licensee of the Board, HALL is required to report his CPE hours to the Board in the manner required by the Board.
9. For the period commencing July 1, 2019 through June 30, 2020, HALL reported 32.58 CPE hours. This includes an administrative extension the Board approved for HALL which extended this period through September 30, 2020.
10. For the period commencing July 1, 2020 through June 30, 2021, HALL reported 55.5 CPE hours.
11. For the period commencing July 1, 2021 through June 30, 2022, HALL reported 32 CPE hours.
12. On September 16, 2022, the Board office mailed a letter to HALL which stated that he was selected for a CPE audit for the three-year period commencing July 1, 2019 through June 30, 2022. The letter stated that the deadline to submit documentation was October 31, 2022.
13. On September 20, 2022, HALL submitted partial CPE documentation to the Board office.

14. On September 23, 2022, a Board office staff member emailed HALL detailing three courses that needed certificates of completion with the NASBA registry numbers on the certificates to verify CPE hours reported. The additional documentation was to be submitted by October 31, 2022.
15. On September 26, 2022, HALL responded to Board office staff by email stating, "Intuit will not be sending me the updated certificates. I did the work but must have failed to click something in their software. They show I was logged in and passed the final exam for the course, though. I am perplexed but unable to do anything about it."
16. For the period commencing July 1, 2019 through June 30, 2020, HALL provided documentation for 29 CPE hours.
17. For the period commencing July 1, 2020 through June 30, 2021, HALL provided documentation for 46 CPE hours.
18. For the period commencing July 1, 2021 through June 30, 2022, HALL provided documentation for 31 CPE hours.
19. The total documented CPE hours for HALL for the period commencing July 1, 2019 through June 30, 2022 is 106 CPE hours.
20. For the rolling three-year renewal period ending June 30, 2021, HALL documented 107 CPE hours, less than the required 120 CPE hours.
21. For the rolling three-year renewal period ending June 30, 2022, HALL documented 106 CPE hours, less than the required 120 CPE hours.

22. On January 25, 2023, the Board initiated a Formal Complaint against HALL related to his incomplete CPE documentation produced during the CPE audit.
23. The above-described conduct constitutes grounds for discipline pursuant to SDCL 36-20B-40(3) and (6).
24. HALL is aware of and understands the nature of this matter. HALL acknowledges that he has been informed of various rights he has in this matter. These rights include, but are not limited to, the right to:
 - a. be represented by a lawyer in this matter;
 - b. receive notice of any hearing in this matter;
 - c. have a contested case hearing, as defined in SDCL 1-26-1(2). A contested case hearing includes the right of the licensee to be present at the hearing, be represented by legal counsel, introduce evidence, present testimony, call witnesses to testify, cross-examine all witnesses present, and submit argument on his own behalf; and
 - d. appeal any decision based on the contested case hearing to circuit court and the South Dakota Supreme Court, as provided by law.

HALL agrees that, by signing this Consent Agreement, HALL voluntarily **waives** all of these rights, procedures, and proceedings before the Board. HALL further waives any other rights to which he may be entitled under state or federal law as applicable to this matter.

25. HALL is not represented by an attorney in this matter and is representing himself in this matter.
26. HALL understands that by entering into this Consent Agreement, the Board is making a finding that HALL violated SDCL 36-20B-27, 36-20B-40(3) and (6), and ARSD 20:75:04:11 and 20:75:04:15. In addition, HALL understands that by entering into this Agreement, the Board is taking formal disciplinary action against HALL.
27. In return for HALL's agreement to the provisions of this Consent Agreement, the Board agrees not to proceed to formal hearing in this matter and agrees that this Consent Agreement will constitute the final Board disposition of this matter.
28. HALL agrees that this Consent Agreement shall serve as the final resolution of this matter, including any appeal. HALL also agrees, in lieu of further contesting this matter, that his license shall be suspended for a period of three months which shall be stayed for a period of three years upon the following conditions:
 - a. HALL shall complete and provide proof of completion to the Board office of 14 hours of CPE within 90 days of the effective date of this Consent Agreement. HALL shall only receive credit for these hours toward the period ending June 30, 2022. This shall serve as an extension of CPE period ending June 30, 2022. The Board office shall credit 13 CPE hours from HALL's current total of 106 for the

period ending June 30, 2022 to the period ending June 30, 2021, thus completing that period's requirements. This shall serve as an extension of the period ending June 30, 2021 for the purpose of reallocating the CPE hours.

- b. HALL shall pay a fine of **\$300** to the Board office within 30 days of the effective date of this Consent Agreement.
 - c. HALL shall submit proof of completion for all claimed CPE courses for each reporting year to the Board office by August 1st of each of the following years: 2023, 2024, and 2025.
 - d. HALL shall be ineligible for any CPE extensions for the reporting periods ending in the years: 2023, 2024, and 2025. The Board office may deny any requests for extensions based solely on this Consent Agreement.
 - e. HALL shall comply with all provisions of SDCL Chapter 36-20B and ARSD Article 20:75.
29. If HALL fails to comply with any of the terms of this Consent Agreement, HALL agrees that any such violation would constitute new grounds for further discipline and/or serve as a basis for revocation of the stay.
30. HALL understands and agrees that the terms of this Consent Agreement shall be public.
31. HALL consents, agrees, and acknowledges that this Consent Agreement must be submitted to the Board at a public meeting for acceptance or

rejection. If the Board rejects this Consent Agreement, HALL waives any right to claim prejudice or to request recusal of any Board member by reason of any factual basis submitted to the Board in an effort to resolve this matter by Consent Agreement rather than by formal proceeding.

32. HALL understands that nothing in this Consent Agreement will be deemed to restrict the Board from raising facts in reference to HALL outside of those set forth in this Consent Agreement, if there are other material facts related to the matters under investigation that have not been set forth or disclosed herein.
33. HALL understands that this Consent Agreement may be considered in any future licensing matters with the Board and for the purposes of determining the appropriate sanctions in any future actions by the Board for any violations of laws or regulations of the State of South Dakota or for failing to abide by any order or decision of the Board.
34. HALL has read, understands, and agrees to this Consent Agreement and is freely and voluntarily signing it. This Consent Agreement contains the entire agreement between the parties relating to the matters referenced in the Consent Agreement. HALL is not relying on any other representations of any kind, verbal or otherwise.
35. HALL agrees to waive any rights and procedures afforded him/her under SDCL Chapters 1-26, 36-20B, 36-1C, and ARSD Article 20:75.

36. If this Consent Agreement is approved by the Board, a copy of the executed Consent Agreement will be served by electronic mail on HALL by emailing a copy to his email address on file with the Board.
37. This Consent Agreement shall be effective on the date it is signed by the Board Chair.

Dated this 22 day of March 2023.
(month and year)

Deidre N. Budahl
Deidre Budahl
Board Chair

CONSENT AND ACKNOWLEDGMENT

By signing below, I accept and agree to the terms of this Consent Agreement. I agree that I have read and understand the terms of this Consent Agreement and I understand that I am waiving my due process rights and my right to a hearing. I am freely and voluntarily entering into this agreement.

Dated this 28th day of February, 2023.
(month and year)

Nathan Hall
Nathan Hall
Licensee