

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

In the Matter of:

FORMAL COMPLAINT

Larry Hettinger,
Licensee.

Case No. 115-24

License No. SD CPA 868

NOTICE

TO: LARRY HETTINGER, 1412 W 20th Ave., Mitchell, SD 57301, via email only at larryhettinger@heartlandcnsltng.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 Larry Hettinger, 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. LARRY HETTINGER (HETTINGER) is licensed by the Board as a certified public accountant with license number 868 and has been so licensed since August 9, 1982.
2. As a licensee of the Board, HETTINGER 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, HETTINGER reported 32 CPE hours.

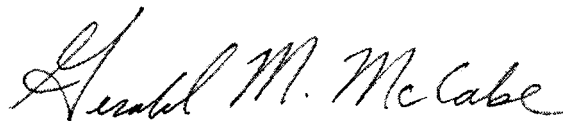
4. For the period commencing July 1, 2021 through June 30, 2022, HETTINGER reported 52 CPE hours.
5. For the period commencing July 1, 2022 through June 30, 2023, HETTINGER reported 38.5 CPE hours.
6. On September 18, 2023, the Board office mailed a letter to HETTINGER which stated that he was selected 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 October 2, 2023, the letter informing HETTINGER that he had been selected for CPE audit was returned to the Board office. The Board office then emailed HETTINGER and attached the CPE audit letter stating he was selected for a CPE audit for the three-year period commencing July 1, 2020 through June 30, 2023. The email stated the deadline to submit the documentation was October 31, 2023.
8. On October 16, 2023, HETTINGER submitted partial CPE documentation to the Board office. HETTINGER stated "attached is my CPE for the years ending 6-30-2021 and 6-30-2022, for which I have the supporting documents, etc. I do not have supporting data for the other items that were claimed for these years." HETTINGER also sent a separate email, due to file size restrictions, with supporting documents for year ending June 30, 2023.
9. On October 27, 2023, HETTINGER visited the Board office to discuss his CPE audit. In a short review, board office staff indicated he was missing documentation for courses in each of the three years. Board staff suggested HETTINGER contact the providers to get documentation. HETTINGER indicated that he could not get the documentation because he did not attend the courses.
10. On October 27, 2023, a Board office staff member emailed HETTINGER detailing courses that would be removed from each reporting period which totaled 13 CPE hours for the period ending June 30, 2021, 37 CPE hours for the period ending June 30, 2022, and 16 CPE hours for the period ending June 30, 2023. HETTINGER supplied no documentation these courses. Board staff requested that any additional courses HETTINGER wanted added or reviewed be submitted by November 2, 2023.
11. The Board office received no response from HETTINGER to its October 27, 2023 email.
12. After review of the documentation provided, the Board office determined that HETTINGER had provided satisfactory documentation of the following:
 - a. For the period commencing July 1, 2020 through June 30, 2021, HETTINGER provided documentation for 20.5 CPE hours.

- b. For the period commencing July 1, 2021 through June 30, 2022, HETTINGER provided documentation for 15 CPE hours.
 - c. For the period commencing July 1, 2022 through June 30, 2023, HETTINGER provided documentation for 22.5 CPE hours.
13. On December 7, 2023, the Board's executive director issued a letter outlining the Board office's audit findings.
 14. For the rolling three-year renewal period ending June 30, 2021, HETTINGER documented 119.5 CPE hours, less than the required 120 CPE hours.
 15. For the rolling three-year renewal period ending June 30, 2022, HETTINGER documented 86.5 CPE hours, less than the required 120 CPE hours.
 16. For the rolling three-year renewal period ending June 30, 2023, HETTINGER documented 58 CPE hours, less than the required 120 CPE hours.
 17. Based on the audit results, HETTINGER is short a total of 62 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 January 2, 2024.

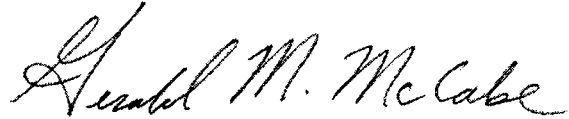
Dated this 11th day of December 2023.



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 11th day of December 2023, I served a true and correct copy of the preceding **Formal Complaint** upon Larry Hettinger by email at **larryhettinger@heartlandcnsltng.com**.

A handwritten signature in cursive script that reads "Gerald M. McCabe".

Gerald M. McCabe