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

Laura Johnson, CPA **Licensee** **SD CPA #1974**	**DENIAL OF REQUEST** **FOR CPE** **EXTENSION**

TO: Laura Johnson
       23838 U.S.Hwy 81
       Winfred, SD 57076

On October 23, 2018, the South Dakota Board of Accountancy ("Board") met to discuss Laura Johnson's ("Johnson") request for a continuing professional education ("CPE") extension under ARSD 20:75:04:10. After consideration of the request the Board found Johnson failed to state good cause and denied request.

Pursuant to SDCL 36-20B-27 Johnson is required to complete 34 hours of CPE in order to renew her certificate. Failure to comply is a violation of SDCL 36-20B-40(3). Johnson's CPE was to be completed by June 30, 2018 and was extended to September 30, 2018. Johnson reported 8 CPE hours on her first extension form and the remaining 26 CPE hours have not been received by the Board. The Board determined Johnson is in violation of SDCL 36-20B-40(3) and is taking the following disciplinary action against Johnson.

1. Johnson'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 25, 2018, conditioned on:
    a. Johnson shall complete and submit to the Board Office all CPE due at time of renewal by December 31, 2018;
    b. Johnson shall pay an administrative fine in the amount of $250.00 to the Board Office by November 26, 2018; and
    c. Johnson shall have no additional violations under SDCL chapter 36-20B and ARSD article 20:75 during the period of abeyance;
2. Johnson's CPE three year rolling period due September 30, 2018, shall be audited; and
3. Johnson 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 _25_ day of _October_ , 2018.

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Nicole Kasin
Executive Director
South Dakota Board of Accountancy