

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

In the Matter of:

FORMAL COMPLAINT

David Krueger,
Licensee.

Case No. 114-24

License No. SD CPA 1692

NOTICE

TO: DAVID KRUEGER, 5004 W. Equestrian PI #320 Sioux Falls, SD 57106, via email only at cpacapt@yahoo.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 David Krueger, 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. DAVID KRUEGER (KRUEGER) is licensed by the Board as a certified public accountant with license number 1692 and has been so licensed since August 26, 1993.
2. As a licensee of the Board, KRUEGER 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, KRUEGER reported 42 CPE hours.

4. For the period commencing July 1, 2021 through June 30, 2022, KRUEGER reported 36 CPE hours.
5. For the period commencing July 1, 2022 through June 30, 2023, KRUEGER reported 44 CPE hours.
6. On September 18, 2023, the Board office mailed a letter to KRUEGER 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 26, 2023, KRUEGER submitted CPE documentation to the Board office.
8. On October 11, 2023, a Board office staff member emailed KRUEGER detailing one course that was adjusted to period ending June 30, 2021, from 32 CPE hours to 16 CPE hours due to the certificate of completion received. Board staff requested any additional courses to be added or reviewed be submitted by October 31, 2023.
9. The Board office received no response from KRUEGER to the October 11, 2023 email.
10. After review of the documentation provided, the Board office determined that KRUEGER had provided satisfactory documentation of the following:
 - a. 26 CPE hours for the period commencing July 1, 2020 through June 30, 2021;
 - b. 36 CPE hours for the period commencing July 1, 2021 through June 30, 2022; and
 - c. 44 CPE hours for the period commencing July 1, 2022 through June 30, 2023.
11. On December 7, 2023, the Board's executive director issued a letter outlining the Board office's audit findings.
12. Based on the audit results, KRUEGER is short 14 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 alleged 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.

A handwritten signature in blue ink that reads "Gerald M. McCabe". The signature is written in a cursive style with a horizontal line underneath it.

Gerald M. McCabe
Special Assistant Attorney General
Department of Labor and Regulation
420 S. Roosevelt St.
Aberdeen, SD 57401
605-906-8919

Certificate of Service

I certify that on the day 11th of December 2023, I served a true and correct copy of the preceding **Formal Complaint** upon David Krueger by email at **cpacapt@yahoo.com**.

A handwritten signature in blue ink that reads "Gerald M. McCabe". The signature is written in a cursive style with a large initial "G".

Gerald M. McCabe