

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

In the Matter of:

FORMAL COMPLAINT

John Matthias, Jr.,
Licensee.

Case No. 105-24

License No. SD CPA 2012

NOTICE

TO: John Matthias, Jr., 29 New Chardon Laguna Niguel, CA 92677, via email only at johnmatthias111@gmail.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 John Matthias, Jr., a licensee of the Board with the above-referenced license number, has violated the following statutes and/or rules of the Board:

SDCL 36-1C-3. Receipt of complaint--Time to respond--Failure to respond.

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 20:75:03:02. Non-renewal.

ARSD 20:07:03:03. Application for renewal of certificates – Fees.

The allegations are based on the following:

STATEMENT OF FACTS

1. John Matthias, Jr. (MATTHIAS) is licensed by the Board as a certified public accountant (CPA) (expired) and has been so licensed since March 3, 1998.
2. MATTHIAS renewal date for his CPA license was August 1, 2023.
3. As a licensee of the Board, MATTHIAS is required to report his continuing professional education (CPE) hours to the Board in the manner required by the Board.

4. On July 31, 2023, MATTHIAS emailed the Board office to request an extension to complete CPE for CPE period July 1, 2022, to June 30, 2023. The Board office responded to MATTHIAS via email which stated that he was granted an extension until September 30, 2023, to complete 44 hours of CPE required by June 30, 2023. MATTHIAS was also notified that renewal was due on August 1, 2023.
5. On August 7, 2023, MATTHIAS was sent an email that his license was not renewed for fiscal year ending July 31, 2024, and his license was deemed expired.
6. On August 24, 2023, MATTHIAS was mailed a letter that his license was not renewed for fiscal year ending July 31, 2024, and his license was deemed expired. The mail was returned with a forwarding address. The letter was remailed to the new address on August 28, 2023.
7. On September 20, 2023, Board office sent an email to inform MATTHIAS that reporting CPE through the extension was due no later than October 5, 2023.
8. MATTHIAS did not submit any CPE documentation to the Board office by the deadline or otherwise respond to the request.
9. On October 12, 2023, Board office sent an email to inform MATTHIAS that reporting CPE through the extension was due no later than October 16, 2023.
10. MATTHIAS did not submit any CPE documentation to the Board office by the deadline or otherwise respond to the request.
11. On November 17, 2023, the Board office emailed MATTHIAS a written complaint against him for failing to provide the requested documentation. The complaint requested a response by December 19, 2023.
12. The Board office did not receive a response or any CPE documentation from MATTHIAS by December 19, 2023.
13. As of the date of this Formal complaint, the board office has not received any response from MATTHIAS to the written complaint.

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 February 8, 2024.

Dated this 19th day of January 2024.



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