

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

In the Matter of:)	
)	
PAULA L. STROMER,)	CPE AUDIT
CERTIFIED PUBLIC ACCOUNTANT)	Case 105-20
)	
Certificate No. 2674)	CONSENT AGREEMENT

The above-named parties in the interest of resolving the action between them enter into this Consent Agreement upon the terms and conditions set forth below.

1. The South Dakota Board of Accountancy (Board) has jurisdiction of this matter pursuant to SDCL 36-20B.
2. Paula L. Stromer (Stromer) is licensed as a certified public accountant (CPA) with the Board. Her certificate number is 2674.
3. As a licensee, Stromer is subject to the provisions of SDCL chapter 36-20B and ARSD article 20:75.
4. Pursuant to SDCL 36-20B-27 a licensed CPA is required to complete 120 hours of continuing professional education (CPE) in each three-year renewal cycle. Pursuant to ARSD 20:75:04:07 the CPA is required to complete a minimum of 20 CPE hours in a one-year renewal period.
5. Pursuant to ARSD 20:75:04:11 the CPA is subject to verification of all CPE submitted to the board. A CPA selected for a review must provide documentation to verify attendance or completion of all courses reported to the board for CPE credit.
6. Pursuant to ARSD 20:75:04:15 the CPA is required to keep documentation as acceptable evidence of completion for claimed CPE courses.
7. On September 19, 2019, Stromer was sent a letter in regards to being selected for a CPE audit for the three-year renewal period from July 1, 2016 through June 30, 2019.

Stromer was informed that the deadline for submission of the documentation to verify claimed CPE was October 31, 2019.

8. Stromer submitted CPE documentation to the board on October 22, 2019.
9. On November 6, 2019, Executive Director Kasin emailed Stromer requesting additional documentation be submitted to substantiate courses claimed for CPE for the audit period and requested any additional documentation to claim CPE hours for the audit period. The additional documentation was to be submitted by November 20, 2019.
10. Stromer submitted partial additional documentation via email on November 6 and November 13, 2019.
11. On November 13, 2019, Stromer emailed Executive Director Kasin confirming she had no additional documentation to submit or courses to report.
12. Stromer acknowledges she is required to obtain a minimum of 20 CPE hours in any one-year renewal period and 120 CPE hours in any rolling three-year renewal period;
 - a. Stromer acknowledges for the one-year renewal period ending June 30, 2017 she is short the minimum of 20 CPE hours by only providing documentation for 16.5 hours of CPE.
 - b. Stromer acknowledges for the three-year rolling period ending June 30, 2017, she is short 20 CPE hours.
 - c. Stromer acknowledges for the three-year rolling period ending June 30, 2018, she is short 25.5 CPE hours.
 - d. Stromer acknowledges for the three-year rolling period ending June 30, 2019, she is short 45 CPE hours.

13. Stromer acknowledges that she failed the CPE audit for the three-year period ending June 30, 2019.
14. The above described conduct constitutes grounds for disciplinary action in South Dakota against Stromer.
15. Stromer is aware that she may choose to be represented by legal counsel in this matter.
16. Stromer is aware of and understands the nature of these matters and has been informed of her right to counsel, notice, hearing, and appeal, and that by agreeing to and signing this Consent Agreement, she waives all procedures and proceedings before the Board to which she may be entitled under state or federal law.
17. Stromer admits that the violations described in this Consent Agreement are true and accurate, and Stromer admits to having violated South Dakota Law and Administrative Rules of South Dakota.
18. In return Stromer's agreement to the provisions of this Consent Agreement, the Board agrees not to proceed to hearing and agrees that this Consent Agreement will constitute the final agency disposition of this matter.
19. Stromer agrees, in lieu of contesting this matter formally, to voluntarily accept the following terms and conditions for entry of this Consent Agreement:
 - a. Stromer will have 20 hours of CPE rolled back from the period ending June 30, 2018, into the period ending June 30, 2017 to satisfy the 20 hours minimum and the 120 hour requirement for the three-year renewal period ending June 30, 2017. A CPE extension will be placed on her file for period ending June 30, 2017;
 - b. Stromer will have 25.5 hours of CPE rolled back from the period ending June 30, 2019, into the period ending June 30, 2018 to satisfy the 120 CPE hour requirement for the three-year renewal period ending June 30, 2018. A CPE extension will be placed on her file for period ending June 30, 2018;

- c. The board shall grant Stromer an extension to complete 45 hours of CPE for period ending June 30, 2019. The hours must be completed within 90 days of the signed agreement by the Chair;
 - d. Stromer shall submit proof of completion for all claimed CPE courses taken through the extension timeframe and for the next three renewal periods;
 - e. Stromer will not be eligible for an extension to complete CPE for the next three renewal periods;
 - f. The Board will issue a public reprimand to Ms. Stromer; and
 - g. Stromer shall pay an administrative fine in the amount of \$350. The administrative fine must be paid within 30 days of the agreement being signed by the Chair.
20. If Stromer fails to comply with the terms or conditions of this Consent Agreement, the Board may initiate formal disciplinary action against her.
21. Stromer understands that nothing in this Consent Agreement will be deemed to restrict the Board from raising facts in reference to either party 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.
22. Stromer consents, agrees, and acknowledges that this Consent Agreement must be submitted to the Board for acceptance or rejection. In the event the Board rejects the recommendations for resolution by Consent Agreement, Stromer waives any right under SDCL 1-26-26, to claim prejudice of the Board 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.
23. Stromer understands that the terms of this Consent Agreement will be public, which includes publishing a summary of the action taken on the Board's website.
24. Stromer understands that this Consent Agreement may be considered in any future licensing procedures 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 of the Board.

- 25. Stromer 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. Stromer is not relying on any other representations of any kind, verbal or otherwise.
- 26. If this Consent Agreement is approved by the Board, a copy of the executed Consent Agreement will be served by first class mail to Stromer, at the address 123 Crystal Ridge Road Brookings, SD 57006.

Dated this 6th day of December 2019,

Paula L. Stromer, CPA vs

Dated this 22 day of January 2020

Deidre Budahl, Chair
South Dakota Board of Accountancy

