

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

---

---

**IN THE MATTER OF**

**SCOTT VAN DEN HEMEL,**

**Applicant**

---

---

**FINDINGS OF FACT,  
CONCLUSIONS OF LAW &  
ORDER**

TO:           Scott Van Den Hemel  
              117 Black and Yellow Trail  
              Fort Pierre, SD 57532

An administrative hearing was held on August 14, 2015, before the South Dakota Board of Accountancy in Sioux Falls, South Dakota. Mr. Scott Van Den Hemel, Applicant, appeared *pro se* at the scheduled hearing and testified on his own behalf. The South Dakota Board of Accountancy, Board, was represented by attorney Mr. Aaron Arnold, with witness Nicole Kasin, Executive Director of the Board. A majority of the Board was present to receive the evidence and observe the testimony of any witnesses. Commission Member John J Linn abstained from participating in the proceedings.

Upon receiving the evidence and hearing the testimony presented, the South Dakota Board of Accountancy, by a majority vote, hereby enters the following:

**FINDINGS OF FACT:**

1. Mr. Scott Van Den Hemel, Applicant, once held a license, Certificate No. 1968, with the South Dakota Board of Accountancy.
2. On October 13, 2006, the Board issued Findings of Fact, Conclusions of Law and an Order that revoked Applicant's license for failure to notify the Board his intentions regarding the renewal of his license.
3. On November 1, 2004, Applicant entered a plea of Guilty to two counts of Forgery, which is a Class 5 felony, and one count of Grand Theft: Over \$500, which is a Class 4 felony, stemming from Applicant embezzling money from his employer.

4. On July 10, 2015, the Board received an Application for Reinstatement of a Revoked License from Applicant.
5. Applicant is currently on parole stemming from his guilty plea in 2004 and is currently making restitution.
6. Since October 2007, Applicant has worked for the Board of Regents in its accounting department.
7. Applicant appeared before the Board to request a medication of the previous disciplinary action taken against his license.
8. Applicant properly submitted the required \$1,000.00 with his application for modification of discipline.
9. To the extent any of the foregoing are improperly designated and are instead conclusions of law, they are hereby re-designated and incorporated herein as conclusions of law.

#### **CONCLUSIONS OF LAW**

1. The South Dakota Board of Accountancy has jurisdiction in this matter.
2. Modification of the previous disciplinary action taken against Mr. Scott Van Den Hemel's Certificate No. 1968, is governed by SDCL 36-20B-52 and ARSD 20:75:06:02.
3. Mr. Van Den Hemel failed to prove by clear and convincing evidence that he has the qualifications necessary for initial issuance of a certificate, that the resumption of the practice of public accountancy will not be detrimental to the integrity and standing of the profession or subversive to the public interest, and that there is a good cause for the Board to reinstate or reissue his certificate, pursuant to ARSD 20:75:06:02.
4. The Board may not act upon another application by Mr. Van Den Hemel for a period of one year after the effective date of this Order, pursuant to ARSD 20:75:06:02.
5. To the extent any of the foregoing are improperly designated and are instead findings of fact, they are hereby re-designated and incorporated herein as findings of fact.

After reviewing the evidence, taking the findings of fact and conclusions of law into consideration, it is hereby ORDERED:

#### **ORDER**

1. That, Mr. Scott Van Den Hemel's application to modify the previous disciplinary action taken against Certificate No. 1968 be denied; and

2. That, the Board shall reimburse to Mr. Van Den Hemel the fee for the application to modify former discipline, in the amount of \$1,000.00. The Board shall reimburse Mr. Van Den Hemel as soon as possible after the effective date of this Order, which is ten days after receipt of this Order by Mr. Van Den Hemel.

NOTICE: This Order is the final action of the South Dakota Board of Accountancy. If you wish to appeal this Order, you must appeal to the Circuit Court within 30 days of the service date of this Order. Any decision of the Circuit Court may be appealed to the South Dakota Supreme Court.

Dated this 21<sup>ST</sup> day of September, 2015.

South Dakota Board of Accountancy



Chairperson