

STATE OF SOUTH DAKOTA

BOARD OF ACCOUNTANCY

IN THE MATTER OF THE COMPLAINT)
BY THE SOUTH DAKOTA BOARD OF)
ACCOUNTANCY AGAINST MICHAEL R.)
BELL)
)

FINDINGS OF FACT
CONCLUSIONS OF LAW
AND ORDER

FINDINGS OF FACT

1) Respondent was issued Certificate No. 2180 by the South Dakota Board of Accountancy (the "Board") on December 13, 2000.

2) Pursuant to SDCL 36-20B-23 and ARSD 20:75:03:03 a certificate holder must renew a certificate by August 1st of each year.

3) Respondent has failed to timely renew the Certificate issued by the Board.

4) Respondent was given notice in writing by the Board that the Respondent's Certificate must be renewed by August 1st.

5) Respondent was given additional notice that Respondent's Certificate had lapsed for failure to renew the Certificate issued by the Board.

6) Respondent was sent, and received on August 1, 2006, by certified mail, a Notice of Intent to Revoke Certificate and to Enter Order.

7) Respondent has not responded to the Board's Notice of Intent to Revoke Certificate and to Enter Order.

8) Respondent has not renewed Certificate No. 2180, nor has Respondent notified the Board of Respondent's intent not to renew Certificate No. 2180 or surrender Certificate No. 2180 to the Board.

9) ARSD 20:75:03:02 requires an individual not choosing to renew a certificate to "notify the Board prior to the expiration of that certificate and surrender the certificate to the Board immediately upon its expiration."

10) Pursuant to ARSD 20:75:03:02, an individual choosing not to renew a certificate that does not notify the Board or surrender their certificate is deemed to have a lapsed certificate and may not continue to perform accounting services in the State of South Dakota.

11) Respondent's failure to maintain compliance with the requirements for renewal of a certificate constitutes a violation of SDCL 36-20B-40(3).

CONCLUSIONS OF LAW

- 1) The Board has jurisdiction over this matter.
- 2) The legal authority and jurisdiction under which the Respondent's Certificate is subject to revocation is SDCL 1-26 and 36-20B.

3) The Respondent has failed to comply with SDCL §§ 36-20B-40(3); 36-20B-23; ARSD 20:75:03:02 and 20:75:03:03.

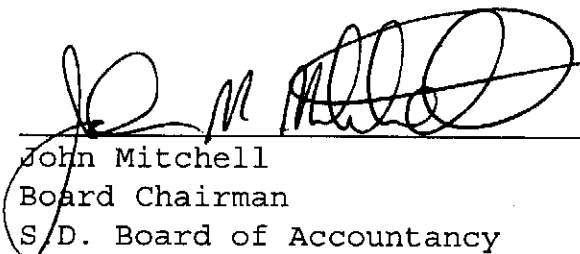
4) Respondent's Certificate No. 2180 is subject to revocation based on Respondent's failure to comply with certificate renewal requirements.

ORDER

Based on the above Findings of Fact and Conclusions of Law, it is hereby

ORDERED that Respondent's South Dakota Certificate, Certificate No. 2180, is hereby revoked.

Dated this 13 day of October, 2006.



John Mitchell
Board Chairman
S/D. Board of Accountancy