

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

IN THE MATTER OF:

**Janice Cheloha,
Licensee.**

Certificate No. 1259

**FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND DECISION**

Case No. 105-25

An administrative hearing was held by video conference before the Board of Accountancy (Board) on March 19, 2025. Board Chair Deidre Budahl presided over the hearing. Jennifer Doubledde, special assistant attorney general, appeared and prosecuted the matter. Nicole Kasin, executive director, appeared and testified as a witness for the Board office.

Based on the evidence presented at the hearing, the Board makes the following:

FINDINGS OF FACT

1. Janice Cheloha (Cheloha) is a certified public accountant (CPA) with the Board. Cheloha has been certified since February 2, 1987, and her certificate number is 1259.
2. As a licensee of the Board, Cheloha is required to report continuing professional education (CPE) to the Board in accordance with Board requirements.
3. For the period commencing July 1, 2021 through June 30, 2022, Cheloha reported 31 CPE hours.
4. For the period commencing July 1, 2022 through June 30, 2023, Cheloha reported 38 CPE hours.
5. For the period commencing July 1, 2023 through June 30, 2024, Cheloha reported 57.6 CPE hours.
6. On September 16, 2024, the Board office mailed Cheloha a letter notifying her that she was selected for a CPE audit for the three-year renewal period commencing July 1, 2021 through June 30, 2024. The letter informed Cheloha that her deadline to submit documentation to verify his claimed CPE was October 31, 2024.
7. Cheloha did not respond to the Board's September 16, 2024 correspondence requesting CPE documentation.
8. On November 6, 2024, the Board's Executive Director issued a complaint against Cheloha alleging violations of SDCL 36-20B-40(6), ARSD 20:75:04:11, and ARSD

20:75:04:15. The complaint further requested a response from Cheloha no later than December 9, 2024.

9. Cheloha responded on November 7, 2024 and provided CPE documentation for the three-year audit period.
10. On December 2, 2024, the Board office Executive Director assessed a \$250 fine to Ms. Cheloha based on a violation of ARSD 20:75:04:11, which subjected her to discipline under SDCL 36-20B-40(3) and (6).
11. Ms. Cheloha appealed the fine determination on December 13, 2024.
12. The Board's attorney noticed a hearing on the matter on January 21, 2025 that indicated a hearing date of March 19, 2025.
13. Based on the above findings of fact, the Board makes the following:

CONCLUSIONS OF LAW

1. The South Dakota Department of Labor and Regulation, Board of Accountancy (Board) has jurisdiction over this matter pursuant to SDCL Chapter 36-20B and 36-1C.
2. ARSD 20:75:04:11 requires Board licensees to submit verification of their continuing professional education (CPE) credits claimed during a reporting period, which includes cooperating with random audits.
3. SDCL 36-20B-40(3) authorizes the Board to impose discipline upon a licensee for failure to maintain compliance with the requirements for issuance or renewal of such license.
4. SDCL 36-20B-40(6) authorizes the Board to impose discipline upon a licensee for a violation "of any provision of this chapter or rule, promulgated by the board pursuant to chapter 1-26, or violation of professional standards."

Based on the above conclusions of law, the Board makes the following:

DECISION

1. The Board office prepared the request for documentation of continuing education credits and mailed the letter according to the process that had been outlined.
2. The licensee did not receive the information, and the receipt of the information was outside of her control.
3. Upon being alerted to the deficiency the licensee complied within a matter of days to the request in providing documentation.

4. The board has determined that the fine should be waived for the licensee.

Dated the 2 day of April 2025.



Deidre Budahl
Board Chair

NOTICE: This is the final decision in this matter unless you appeal. You may appeal directly to circuit court within 30 days after the date of this decision. SDCL 36-20B-50 and 1-26-31.