

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

IN THE MATTER OF:

**Paula Dockendorf,
Licensee.**

License No. SD CPA 2978

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

Case No. 110-26

An administrative hearing was held by video conference before the Board of Accountancy (Board) on April 30, 2026. Board Chair Holly Engelhart 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. Paula Dockendorf, Licensee, appeared and testified.

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

FINDINGS OF FACT

1. Paula Dockendorf (Dockendorf) is licensed by the Board as a certified public accountant (CPA) since May 2, 2011.
2. On June 26, 2024, Dockendorf declared or affirmed under penalty of perjury that she had not been charged, arrested, convicted, found guilty of, received a prayer for judgment, continued, or pleaded nolo contendere to any criminal offense excluding non-criminal traffic violations on her renewal application for the year ending July 31, 2025.
3. On July 29, 2025, Dockendorf declared or affirmed under penalty of perjury that she had not been charged, arrested, convicted, found guilty of, received a prayer for judgment, continued, or pleaded nolo contendere to any criminal office excluding non-criminal traffic violations on her renewal application for the year ending July 31, 2026.
4. On or about November 15, 2025, Board staff became aware of criminal charges and convictions that Dockendorf had not disclosed.
5. On December 15, 2023, Dockendorf was charged with Driving Under the Influence – 1st Offense (SDCL 32-23-2), Open Alcoholic Beverage Container (SDCL 35-1-9.1), and Failure to Maintain Financial Responsibility (SDCL 32-35-113). On November 18, 2024, Licensee pled guilty to Driving Under the Influence – 2nd Offense (SDCL 32-23-3), a class 1 misdemeanor.

6. On February 22, 2025, Dockendorf was charged with Possession of Prescription/Non-Prescription Drugs or Controlled Substances in Jail (SDCL 24-11-47(2)), Unauthorized Ingestion of Controlled Drug/Substance in Schedules III or IV (SDCL 22-42-5.1). On September 23, 2025, Licensee pled guilty to Possession of a Controlled Substance in Schedules III or IV (SDCL 22-42-5), a class 6 felony.

CONCLUSIONS OF LAW

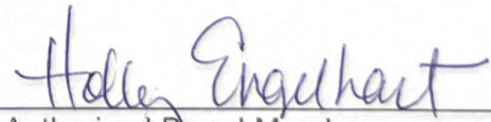
1. The South Dakota Department of Labor and Regulation, Board of Accountancy (Board) has jurisdiction over this matter pursuant to SDCL Chapter 36-20B and 36-1C.
2. The Board may take disciplinary action against a licensee based upon any of the grounds listed in SDCL 36-20B-40.
3. SDCL 36-20B-40(3) states that the board may discipline licensees for failure to maintain compliance with the requirements for renewal of a license or to report changes to the board.
4. SDCL 36-20B-40(6) states that the board may discipline licensees for a "[v]iolation of any provision of this chapter or rule, promulgated by the board pursuant to chapter 1-26, or violation of professional standards."
5. Disciplinary action may include denial, suspension, or revocation of the certificate pursuant to SDCL 36-20B-40.

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

DECISION

1. Dockendorf is in violation of SDCL 36-20B-40(3) and SDCL 36-20B-40(6).
2. Dockendorf's license will be suspended for a period of one year from the date this document is executed.
3. Dockendorf will pay the costs of the administrative hearing as detailed in the attached Affidavit of Costs.

Dated the 28 day of May 2026.



Authorized Board Member

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