

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

In the Matter of:)	
)	CPE TO BE IN ACTIVE STATUS
JEFFREY A. KOGEL,)	
CERTIFIED PUBLIC ACCOUNTANT)	
)	CONSENT AGREEMENT
Certificate No. 477)	

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. Jeffrey A. Kogel (Kogel) is licensed as a certified public accountant (CPA) with the Board. His certificate number is 477.
3. As a licensee, Kogel is subject to the provisions of SDCL 36-20B and ARSD 20:75.
4. Pursuant to ARSD 20:75:03:11(1) an active certificate for a CPA is issued to an individual performing accounting services, subject to the continuing professional education (CPE) defined in SDCL 36-20B-27.
5. Pursuant to ARSD 20:75:04:08 a licensee returning to active status is required to complete 24 hours of CPE in the prior 12 months preceding the filing of the application for active status.
6. Kogel has a CPA license in inactive status for the period ending July 31, 2014. The application warrant and affirms that the licensee has not performed or offered to perform for the public or individually, or as an employee in a firm, one or more kinds of services involving the use of accounting or auditing skills, including the issuance of reports on financial statements, nor has he performed or offer to perform one or


more kinds of management advisory, financial advisory, consulting services, preparation of tax returns or the furnishing of advise on tax matters.

7. Kogel has a CPA license in inactive status for the period ending July 31, 2014. The signed application states he agrees that he understands in order to return to active status, he must complete 24 hours of CPE during the 12 month period preceding the date he requests reactivation of his license.
8. On July 25, 2014, Kogel submitted an application for renewal of an active certificate for period ending July 31, 2015.
9. On July 28, 2014, Executive Director Kasin spoke to Kogel in regards to the renewal application for active status. Through the conversation Executive Director Kasin learned that Kogel began working for a CPA firm with a start date of October 30, 2013.
10. Kogel reported 16 hours of CPE on his renewal form that preceded the start date of his work as an employee in a CPA firm.
11. Kogel acknowledges that he failed to complete the required 24 hours of CPE required to reactivate his CPA license.
12. The above described conduct constitutes grounds for disciplinary action in South Dakota against Kogel.
13. Kogel is aware that he may choose to be represented by legal counsel in this matter.
14. Kogel is aware of and understands the nature of these matters and has been informed of his right to counsel, notice, hearing, and appeal, and that by agreeing to and signing this Consent Agreement, he waives all procedures and proceedings before the Department to which he may be entitled under state or federal law.

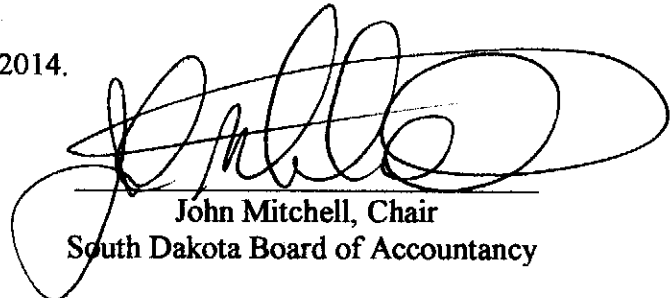
15. Kogel admits that the violations described in this Consent Agreement are true and accurate, and Kogel admits to having violated South Dakota Law and Administrative Rules of South Dakota.
16. In return Kogel's agreement to the provisions of this Consent Agreement, the Board agrees not to proceed to hearing and agrees that this Consent Agreement will constitute the final agency disposition of this matter.
17. Kogel agrees, in lieu of contesting this matter formally, to voluntarily accept the following terms and conditions for entry of this Consent Agreement:
 - a. The Board shall grant Kogel an extension to complete 8 hours of CPE for the requirement needed to reactivate his license. The hours must be completed within 30 days of the signed agreement by the Chair;
 - b. Kogel shall pay an administrative fee in the amount of \$100. The administrative fee must be paid within 30 days of the signed agreement by the Chair.
18. If Kogel fails to comply with the terms or conditions of this Consent Agreement, the Board may initiate formal disciplinary action against him.
19. Kogel 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.
20. Kogel 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, Kogel waives any right 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.

21. Kogel 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.
22. Kogel 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.
23. Kogel 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. Kogel is not relying on any other representations of any kind, verbal or otherwise.
24. If this Consent Agreement is approved by the Board, a copy of the executed Consent Agreement will be served by first class mail to Kogel, at the address 5809 W. 35th St. Sioux Falls, SD 57106.

Dated this 6th day of August, 2014.


Jeffery A. Kogel, CPA

Dated this 11 day of August, 2014.


John Mitchell, Chair
South Dakota Board of Accountancy