

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

In the Matter of:

Danielle Mikkelson,
Licensee.

COMPLAINT
(SDCL 36-1C-2)

Case No. 108-26

License No. 2792

**TO: Danielle Mikkelson, 1424 9th Ave SE Watertown, SD 57201;
danielle@vrscpa.com.**

This complaint is based on the following facts:

1. The following person is a certified public accountant with the South Dakota Department of Labor and Regulation, Board of Accountancy (Board):
 - a. Name: Danielle Mikkelson (Licensee)
 - b. License Number: 2792
 - c. Date License Issued: December 19, 2007
 - d. Most Recent Date of License Expiration: July 31, 2026
2. Licensee is required to report all claimed continuing professional education (CPE) to the Board in accordance with Board requirements.
3. Licensee reported the following CPE hours for each of the last three reporting years:
 - a. 40 hours for the reporting year ending June 30, 2023,
 - b. 40.5 hours for the reporting year ending June 30, 2024, and
 - c. 50 hours for the reporting year ending June 30, 2025.
4. On September 16, 2025, the Board office emailed and mailed a letter to Licensee that stated she was selected for a CPE audit for the three reporting years listed above. The letter informed Licensee that the deadline to submit documentation to verify the claimed CPE was October 31, 2025.
5. Licensee submitted CPE documentation to the Board office via email on September 24, 2025.

6. Board office staff emailed Licensee on November 5, 2025, detailing the adjustment for one AICPA course from 20 CPE hours to 18.5 CPE hours based on the certificate of completion.
7. Board staff requested any courses not previously reported in the audit period be submitted by November 12, 2025.
8. Licensee emailed the Board office staff on November 6, 2025, stating that she did not have anything further to report.
9. Board office staff emailed Licensee on November 19, 2025, that the audit is now closed and no new courses will be considered.
10. After review of the documentation provided, the Board office determined that Licensee had provided satisfactory documentation of the following:
 - a. 38.5 CPE hours for the reporting year ending June 30, 2023;
 - b. 40.5 CPE hours for the reporting year ending June 30, 2024;
 - c. 50 CPE hours for the reporting year ending June 30, 2025.
11. Based on the audit results, Licensee is short 1.5 hours for period ending June 30, 2023 and short 1 hour for period ending June 30, 2024, of the required 120 hours in each of the rolling three-year period.

The above facts support the conclusion that Licensee violated the following rules and statute:

SDCL 36-20B-27 Renewal of certificate--Continuing education requirement--Exception.

SDCL 36-20B-40(6). Disciplinary action--Remedies available to board—Grounds.

ARSD 20:75:04:11. Review of continuing professional education credits.

ARSD 20:75:04:15. Documentation for continuing professional education credit.

SDCL 36-1C-3 states that licensees shall send a response to this complaint to the undersigned executive director within **20 business days** after service of this complaint. The response timeline may be extended by the executive director for good cause. Failure to respond to the complaint is grounds for disciplinary action.

A response is due in this case to executive director at the address listed below no later than January 2, 2026.

Dated this 1st day of December 2025.



Nicole Kasin, Executive Director
South Dakota Dept. of Labor and Regulation
Board of Accountancy
1501 S Highline Ave., Suite 4A
Sioux Falls, SD 57110
605-367-5770

If you agree that the above-listed facts of the complaint are true and correct and you would like to resolve this matter without a hearing, the Board office proposes to resolve this matter with the following:

CONSENT AGREEMENT

Pursuant to South Dakota Codified Laws (SDCL) 36-1C-6 and 1-26-20, in consideration of the above-captioned matter, and as the full and final resolution of this matter, the undersigned parties do hereby consent and agree to the following:

1. The Board has jurisdiction over this matter pursuant to SDCL Chapter 36-20B.
2. ARSD 20:75:04:11 requires Board licensees to submit verification of CPE credits claimed during a reporting period, which includes cooperating with random audits.
3. ARSD 20:75:04:15 requires Board licensees to document CPE credits.
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.”
5. Licensee agrees that the facts stated in the preceding complaint are true and correct.
6. Licensee agrees that the conduct described in the complaint constitutes grounds for discipline pursuant to SDCL 36-20B-40(6).
7. Licensee is aware of and understands the nature of this matter. Licensee has been informed of her rights in this matter. These rights include the right to:
 - a. obtain legal representation;
 - b. receive notice of any hearing;

- c. request a contested case hearing, as defined in SDCL 1-26-1(2). A contested case hearing includes the right of the licensee to be present at the hearing, be represented by legal counsel, introduce evidence, present testimony, call witnesses to testify, cross-examine all witnesses present, and submit argument on her own behalf; and
- d. appeal any decision based on the contested case hearing to circuit court and the South Dakota Supreme Court, as provided by law.

Licensee agrees that, by signing this Consent Agreement, Licensee voluntarily **waives** all of these rights, procedures, and proceedings before the Board. Licensee further waives any other rights under state or federal law applicable to this matter.

- 8. Licensee is not represented by an attorney in this matter and is representing herself in this matter.
- 9. Licensee understands that by entering into this Consent Agreement, the Board is making a finding that Licensee violated ARSD 20:75:04:11 and is subject to discipline pursuant to SDCL 36-20B-40(6). In addition, Licensee understands that by entering into this Agreement, the Board is taking formal disciplinary action against Licensee.
- 10. In return for Licensee's agreement to the provisions of this Consent Agreement, the Board agrees not to proceed to formal hearing in this matter and agrees that this Consent Agreement will constitute the final Board disposition of this matter.
- 11. Licensee agrees that this Consent Agreement serves as the final resolution of this matter, including any appeal.
- 12. In lieu of further contesting this matter, Licensee agrees that her license will be **suspended** for a period of **90 days** from the effective date of this agreement, which will be held in **abeyance** pending compliance with the following requirements:
 - a. Licensee will have 1.5 hours of CPE rolled back from the period ending June 30, 2024, into the period ending June 30, 2023, to

satisfy the 120 CPE hour requirement. Licensee will have 1 hour of CPE rolled back from the period ending June 30, 2025, into the period ending June 30, 2024, to satisfy the 120 CPE hour requirement. Licensee's record will have an extension for the CPE periods ending June 30, 2023, and June 30, 2024.

- b. Licensee will pay a fine of **\$500** to the Board office within **30 days** of the effective date of this Consent Agreement.
 - c. Licensee will submit proof of completion for all claimed CPE courses for each reporting year to the Board office by August 1st of each of the following years: 2026, 2027, and 2028.
 - d. Licensee will comply with all provisions of SDCL Chapter 36-20B and ARSD Article 20:75.
- 13. Licensee is ineligible for any CPE extensions for the reporting periods ending in the years: 2026, 2027, and 2028. The Board office may deny any requests for extensions based solely on this Consent Agreement.
 - 14. Licensee agrees that failure to comply with any of the terms of this Consent Agreement constitutes new grounds for further discipline and/or grounds to revoke the stay of suspension.
 - 15. Licensee understands and agrees that the terms of this Consent Agreement and the preceding complaint will be made public. A summary of the contents of this Consent Agreement and the complaint may be published on the Board's website.
 - 16. Licensee consents, agrees, and acknowledges that this Consent Agreement including the referenced complaint must be submitted to the Board at a public meeting for acceptance or rejection. If the Board rejects this Consent Agreement, Licensee waives any right to claim prejudice or to request recusal of any Board member due to any factual basis submitted to the Board in an effort to resolve this matter by Consent Agreement rather than by formal proceeding.

17. Licensee understands that nothing in this Consent Agreement restricts the Board from raising facts in reference to Licensee outside of the facts set forth in this Consent Agreement if other material facts under investigation have not been set forth or disclosed herein.
18. Licensee understands that this Consent Agreement may be considered in future licensing matters with the Board to determine appropriate sanctions in any future actions by the Board for any violations of laws or regulations of the State of South Dakota, or for Licensee's failure to follow any order or decision of the Board.
19. Licensee has read, understands, and agrees to this Consent Agreement and is freely and voluntarily signing it.
20. This Consent Agreement contains the entire agreement between the parties relating to the matters referenced in the Consent Agreement. Licensee is not relying on any other representations of any kind, verbal or otherwise.
21. Licensee agrees to waive any rights and procedures afforded under SDCL Chapters 1-26, 36-20B, 36-1C, and ARSD Article 20:75.
22. If this Consent Agreement is approved by the Board, Licensee agrees that service of copy of the executed Consent Agreement is complete upon the Board sending a copy to Licensee's email address on file with the Board.
23. This Consent Agreement is effective on the date it is signed by the Board Chair.

Dated this 7 day of January, 2026

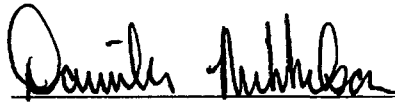


Holly Engelhart
Board Chair

CONSENT AND ACKNOWLEDGMENT

By signing below, I accept and agree to the terms of this Consent Agreement. I agree that I have read and understand the terms of this Consent Agreement and I understand that I am waiving my due process rights and my right to a hearing. I am freely and voluntarily entering into this agreement.

Dated this 29 day of December, 2025



Danielle Mikkelsen
Licensee