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

IN THE MATTER OF: Michael Nieman, Licensee. **License No. SD CPA 1695 (Expired)**	**FINDINGS OF FACT, CONCLUSIONS OF LAW, AND DECISION** **Case No. 125-25**

An administrative hearing was held by video conference before the Board of Accountancy (Board) on November 18, 2025. Administrative Law Judge Anita Fuoss presided over the hearing. Jennifer Doubledee, 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. Michael Nieman (Licensee) was a certified public accountant (CPA) with the Board. Licensee was certified from October 25, 1983 to July 31, 2025.

2. As a licensee of the Board, Licensee was required to report his continuing professional education (CPE) hours to the Board in the manner required by SDCL Ch. 36-20B and ARSD Ch. 20:75:03.

3. Licensee claimed 125.5 CPE hours for the three-year audit period commencing July 1, 2021 through June 30, 2024.

4. On September 16, 2024, the Board office mailed Licensee a letter stating he was selected for a CPE audit for the three-year period commencing July 1, 2021 through June 30, 2024. The letter further stated that the deadline to submit documentation was October 31, 2024.

5. Licensee provided partial CPE documentation to the Board office on October 31, 2024.

6. On December 12, 2024, Board office staff emailed Licensee requesting additional detail of courses Licensee had claimed as "various courses" for the reporting period ending June 30, 2023. Board office staff further requested the information be submitted by December 16, 2024. Licensee emailed the detailed list and additional documentation to Board staff on December 13.

7. On December 20, 2024, Board office staff emailed Licensee detailing adjustments for claimed CPE hours, adding courses not previously claimed, and requesting additional documentation to verify claimed CPE credits by January 3, 2025.

8. On December 31, 2024, Licensee emailed a response with one additional certificate of completion.

9. On January 7, 2024, Board office staff emailed Licensee again requesting missing documentation be submitted by January 21, 2025. Licensee provided additional documentation on January 15, 2025.

10. After review of the additional documentation Licensee provided, the Board office determined that Licensee had provided satisfactory documentation of 88 CPE hours. Based on the audit results, Licensee was short 32 hours for the audit period.

11. On March 12, 2025, the Board's Executive Director sent Licensee a letter outlining the Board office's audit findings and a Complaint. The Board's Executive Director requested Licensee respond to the Complaint by April 9, 2025.

12. Licensee responded to the Complaint on April 8, 2025 and submitted additional CPE documentation.

13. The Board's Executive Director formed an investigative committee that reviewed the Complaint and Licensee's response. The committee determined that Licensee had provided satisfactory documentation of 101.4 CPE hours. Based on the audit results, Licensee was still 18.6 CPE hours short for the audit period.

14. On April 25, 2025, the Board's Executive Director emailed an amended letter outlining the investigative committee's audit findings and an Amended Complaint. The Board's Executive Director requested Licensee respond to the Amended Complaint by May 23, 2025.

15. On May 21, 2025, Licensee responded to the Amended Complaint and submitted additional CPE documentation for the audit period.

16. The Board's Executive Director again formed an investigative committee, which determined that Licensee had provided satisfactory documentation of 108.4 CPE hours.

17. During the review of documentation provided by Licensee, the investigative committee found evidence that Licensee was sending meeting invitations to himself in an attempt to show start and stop times of his claimed CPE hours. Licensee's meeting invitations did not match the start times provided by the program sponsors and the program sponsor did not provide stop times.

18. Based on the audit results, Neiman is still short 11.6 CPE hours for the audit period and is subject to discipline pursuant to SDCL 36-20B-40(3) and (6).

CONCLUSIONS OF LAW

1. The South Dakota Department of Labor and Regulation, Board of Accountancy (Board) has jurisdiction over this matter pursuant to SDCL Chapters 36-20B and 36-1C.

2. SDCL 36-20B-27 requires in part that "a licensee shall participate in a program of learning designed to maintain professional competency. The program of learning shall comply with rules, promulgated by the board pursuant to chapter 1-26. A licensee shall complete one hundred twenty hours of continuing education in each three-year renewal period."

3. 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."

4. 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.

5. ARSD 20:75:04:15 details acceptable evidence to receive continuing professional education credit, which is further defined throughout ARSD Chapter 20:75:04.

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

DECISION

1. Licensee will pay a $1,000 fine to the board.

2. Licensee will pay the costs for the proceeding as reflected in the affidavit of costs attached to this document.

3. Licensee will be publicly reprimanded.

4. Licensee's license is currently expired. Should Licensee apply to renew his license in the future:

   a. Licensee's license would be suspended until he is able to provide proof of 11.6 CPE hours;

   b. The Board will allow the Executive Director to roll back the 11.6 CPE hours to the appropriate years; and

   c. Licensee will not be allowed any CPE extensions for the three years following his reinstatement.

Dated the 9 day of December 2025.

Holly Engelhart

Holly Engelhart
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.

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

IN THE MATTER OF: **MICHAEL NIEMAN,** **Licensee.** **Certificate No. 1695**	**AFFIDAVIT OF** **NICOLE KASIN** **IN SUPPORT OF COSTS** **Case No. 125-25**

I, Nicole Kasin, Executive Director of the South Dakota Board of Accountancy state and affirm that the following are the true and correct actual costs of the hearing in this matter:

Executive Director's time (2.58 hr.) • 9-17-25 Hearing prep with staff (1.5 hr.) • 11-18-25 Teams Hearing (1.08 hr.)	$ 99.74
Licensing Administrator's time (2.58 hr.) • 9-17-25 Teams training and hearing prep for exhibits (1.5 hr.) • 11-18-25 Teams Hearing (1.08 hr.)	$ 66.74
Board Member's time (.41 of meeting time; $68.06/per board member x 5 members)	$340.30
TOTAL	**$506.78**

Dated this 5th day of December 2025.

Nicole Kasin
Executive Director
South Dakota Board of Accountancy

Subscribed and sworn to before me this

5th day of December, 2025.

Julie Iverson
Notary Public – South Dakota

JULIE IVERSON
NOTARY PUBLIC
SOUTH DAKOTA
SEAL SEAL

(Seal)

My Commission expires: 6/23/26