

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

DENIAL OF REQUEST

**Andrea Vugteveen, CPA
Licensee
SD CPA #2801**

**FOR CPE
EXTENSION**

TO: Andrea Vugteveen
Andrea Vugteveen CPA, Inc.
8909 Sugar Maple Circle
Sioux Falls, SD 57110

On October 26, 2017, the South Dakota Board of Accountancy (“Board”) met to discuss Andrea Vugteveen’s (“Vugteveen”) request for a continuing professional education (“CPE”) extension under ARSD 20:75:04:10. After consideration of the request the Board found Vugteveen failed to state good cause and denied request.

Pursuant to SDCL 36-20B-27 Vugteveen is required to complete v 40.5 hours of CPE in order to renew her certificate. Failure to comply is a violation of SDCL 36-20B-40(3). Vugteveen’s CPE was to be completed by June 30, 2017, and was extended to September 30, 2017. Vugteveen reported 39 CPE hours on her first extension form and the remaining 2 CPE hours were completed and reported on October 13, 2017. The Board determined Vugteveen is in violation of SDCL 36-20B-40(3) and is taking the following disciplinary action against Vugteveen.

1. Vugteveen’s certificate is being suspended for a period of three months, with the three months being held in abeyance for a period of one year starting October 26, 2017, conditioned on:
 - a. Vugteveen shall pay an administrative fine in the amount of \$100.00 to the Board Office by November 27, 2017; and
 - b. Vugteveen shall have no additional violations under SDCL chapter 36-20B and ARSD article 20:75 during the period of abeyance;
2. Vugteveen’s CPE three year rolling period due September 30, 2017, shall be audited; and
3. Vugteveen is prohibited from requesting any CPE extensions for a period of three years;

This action is being taken without a hearing. You have 30 days from the date below to request a hearing before the Board pursuant to SDCL chapter 1-26:

Dated this 27 day of October, 2017.

A handwritten signature in cursive script, appearing to read "Nicole Kasin", written over a horizontal line.

Nicole Kasin
Executive Director
South Dakota Board of Accountancy