

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

IN THE MATTER OF

FINAL ORDER

**STEVEN WAGNER,
Cert. # 1298
Respondent**

Case # 105-19

TO: STEVEN WAGNER
108 E. 38th St. Ste. 102B
Sioux Falls, SD 57105

An administrative hearing was held on January 16, 2019, before the South Dakota Board of Accountancy in Sioux Falls, South Dakota. STEVEN WAGNER, Licensee, personally appeared at the scheduled hearing. WAGNER appeared without legal counsel. The South Dakota Board of Accountancy was represented by Special Assistant Attorney General Graham Oey. Nicole Kasin, Executive Director of the Board was present as a witness. A quorum of the Board was present either in person or via teleconference to receive the evidence and observe the testimony of any witnesses.

Upon receiving the evidence and hearing the testimony presented, the South Dakota Board of Accountancy being otherwise fully informed of the facts and issues pertinent to this matter, and by a majority vote, hereby

FINDS that during the CPE period ending June 30, 2018, and through the administrative CPE extension deadline of September 30, 2018, WAGNER was subjected to personal emergencies due to unexpected family health and individual health issues. It also

FINDS that WAGNER's personal emergencies were of a nature that qualifies as good cause under ARSD 20:75:04:10.

Based on the forgoing it is hereby

ORDERED that the Denial of Request for CPE Extension dated December 5, 2018 is withdrawn. It is further

ORDERED that WAGNER shall be granted an extension to complete all outstanding CPE due for period ending June 30, 2018, proof of all hours shall be due to the Board's Office by February 16, 2019.

Dated this 16 day of January, 2019.

South Dakota Board of Accountancy

Chair