

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

DENIAL OF REQUEST

**Steven C. Wagner, CPA
Licensee
SD CPA #1298**

**FOR CPE
EXTENSION
CASE 105-19**

TO: Steven C. Wagner
108 E. 38th St. Suite 102B
Sioux Falls, SD 57105

On December 5, 2018, the South Dakota Board of Accountancy ("Board") met to discuss Steven Wagner's ("Wagner") request for a continuing professional education ("CPE") extension under ARSD 20:75:04:10. After consideration of the request the Board found Wagner failed to state good cause and denied request.

Pursuant to SDCL 36-20B-27 Wagner is required to complete 61.5 hours of CPE in order to renew his certificate. Failure to comply is a violation of SDCL 36-20B-40(3). Wagner's CPE was to be completed by June 30, 2018 and was extended to September 30, 2018. Wagner reported 0 CPE hours on his first extension form and 16 CPE hours were reported with the request of the second extension. The Board determined Wagner is in violation of SDCL 36-20B-40(3) and is taking the following disciplinary action against Wagner.

1. Wagner'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 December 5, 2018, conditioned on:
 - a. Wagner shall complete and submit to the Board Office all CPE due at time of renewal by December 31, 2018;
 - b. Wagner shall pay an administrative fine in the amount of \$250.00 to the Board Office by January 4, 2019; and
 - c. Wagner shall have no additional violations under SDCL chapter 36-20B and ARSD article 20:75 during the period of abeyance;
2. Wagner's CPE three year rolling period now due December 31, 2018, shall be audited; and
3. Wagner 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 5th day of December, 2018.

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Nicole Kasin
Executive Director
South Dakota Board of Accountancy