

**ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
Conference Call
Call in Number 1-844-833-2681 Access Code 0329864#
July 22, 2020
9:00 a.m. (CT)**

A=Action
D=Discussion
I=Information

A. A-Addition Request for Reinstatement of CPA exam scores.... 2-3

Request for Reinstatement of CPA Exam Scores

The applicant passed the CPA exam in August 2016.

He completed his ethics exam in July 2020.

He has completed the 2000 hours of experience needed for licensure.

The following letter details the reasoning he did not complete his application for licensure and is requesting that his CPA exam scores be reinstated so he does not have to take the CPA exam again.

20:75:01:07. Discretion to waive certain requirements. Upon good cause shown by the applicant or licensee, the board may waive any application or administrative fees or any deadlines set in this article. For the purpose of this section, good cause includes any personal emergency, act of God, administrative error made by the board or the board of another state, military deployment, or substantial compliance with SDCL chapter 36-20B or article 20:75.

From the NASBA website the FAQ on examination credit:

Examination Credit

How long do I have to pass all four sections of the examination?

This varies for each jurisdiction. Your State Accountancy Board determines if credit is granted and the length of time credit is valid. Most jurisdictions allow a maximum of 18 months to pass all remaining sections in order to retain credit on the passed section(s).

I have passed all four sections. Do my credits expire?

Some states require candidates to complete the licensure eligibility requirements and application within a specific timeframe. This timeframe varies by state. For additional information, please consult the [Accountancy Licensing Library](#).

My conditional credit expires soon. What is the last day I can sit without losing credit?

You have until the end of testing on the day your credit expires. Remember, when scheduling your examination, some testing centers are not open on weekends or holidays. For some jurisdictions, the expiration date for conditional credit may fall in a non-testing month.

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The Board can waive the requirement and reinstate the exam scores or require the candidate to apply as an initial candidate to sit for the Uniform CPA exam.

State of South Dakota Board of Accountancy,

[REDACTED] I am currently working with RSM US LLP as an Audit Senior Associate with- in the Sioux Falls office. I am writing to you in order to request for an extension of the credit for my CPA exam scores in order to obtain my CPA license in the State of South Dakota.

As a student at the University of South Dakota, I graduated with my bachelors in accounting in 2015, and completed my Master's degree in 2016. As an out of state student, I was an Iowa resident and had plans upon graduation to move to Nebraska and begin my career with the KPMG Omaha office. Due to state exam rules, I completed my tests in the state of Iowa.

Upon completion of my exams in August of 2016, I became a resident of the state of Nebraska, which required two years of CPA experience before applying for a license, experience which I obtained while at KPMG. However, just after receiving those two years of experience, I received the opportunity to come back to South Dakota, and therefore never completed the process to become a licensed CPA in Nebraska.

Upon arriving at RSM in late December of 2018, I jumped right into busy season, and began working at RSM. As it is RSM's policy that employees below the Manager level are not required to hold a CPA license, and according to the NASBA website, exam scores do not expire, I did not think there was a time limit on completing the application process. In May of 2020, I began the process of calling both the State of South Dakota and State of Iowa licensing boards to figure out the process of getting the scores transferred to the State of South Dakota, and trying to complete my licensing process.

Between the various state rules, firm policies and research of the NABSA website, which states that: "Once you have successfully completed all four sections of the Exam, your scores will not expire." I did not realize that there would be any repercussions if I did not complete the application process in a timely fashion.

Although CPE credit is not awarded to non-license holders, I have completed the minimum 30 hours of CPE each year, and have been working under the supervision of licensed CPA's at public accounting firms for almost four years.

I am asking that the Board please consider granting an extension of my CPA exams scores in order for me to obtain a CPA license in the State of South Dakota.

Sincerely,

[REDACTED]