

ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
BOARD MEETING,
September 19, 2017

A=Action
D=Discussion
I=Information

A- CPE Extension Request..... 2-3

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September 18, 2017

South Dakota Board of Accountancy
301 East 14th Street, Suite 200
Sioux Falls, SD 57104

RE: Request for Additional Time to Complete CPE for 06/30/17

Board Members:

Please consider this letter my request for additional time for me to complete my continuing professional education for the fiscal year ended June 30, 2017. I was previously granted a 90 day extension through September 30, 2017. As that deadline approaches, my ability to complete my CPE by that date is in serious doubt.

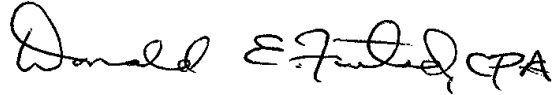
While there are many reasons I find myself in these circumstances, the primary one is actually both business related and personal in nature. As you may or may not know, I practice as a sole practitioner with no staff with the exception of my wife. Over the years, she has become an invaluable help to me in my practice and I have come to depend greatly on her in providing services to my clients in a timely manner. Since about the second week of July, she has been in East Grand Forks, MN with our daughter and her family a great deal more than she has been in Sioux Falls. Without getting into too many details, my daughter had a very difficult pregnancy that resulted in an emergency C-section at 36 weeks in December 2015. Along with that came an increased risk of problems with future pregnancies. So when she was approaching the later stages of her most current pregnancy this summer, my wife committed to spending as much time as possible with our daughter and our 20 month old granddaughter to assist in any and every possible way. Our grandson was born on August 3. My daughter and son-in-law are both professionals with challenging fulltime jobs. My wife was, and continues to be, a great source of help to the whole family. She is there now as I write this letter.

While this is a great story of family taking care of family and we know that we have been blessed beyond belief, it does come with a price. Much of the work that my wife has typically done has necessarily fallen on me and I already had a pretty full plate. I wouldn't want to change a thing about how things have played out with my wife, my daughter and our grandchildren but it has put a serious dent in the time that I had planned on allocating to the completion of my CPE. I have been left with a choice of getting the clients' work done in a timely fashion or complete my CPE on time. I acknowledge that this dilemma is not unique to me and that everyone in this profession faces choices like

this more often than they would like to admit. In this instance, I have chosen to temporarily place my family and my clients ahead of my CPE obligations.

As many of you know, the period from October 1 through October 15 does not get appreciably better in terms of available time so I am requesting an extension that would get me past October 15, 2017. Either 30 days or 60 days beyond September 30 would be adequate/ Thank you for you consideration in this matter.

Sincerely,

A handwritten signature in black ink that reads "Donald E. Finstad, CPA". The signature is written in a cursive style with a large initial 'D' and 'F'.

Donald E. Finstad, CPA