

**ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
Conference Call
Call in Number 1-844-833-2681 Access Code 0198074#
January 8, 2018
8:30 a.m. (CT)**

A=Action
D=Discussion
I=Information

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December 22, 2017

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

RE: Admission of guilt to complaint and Notice of Hearing for Disciplinary Hearing on Required CPE (case # 105-18)

Dear Board Members:

This letter is to admit that I am in violation of the administrative hearing set for January 8, 2018 of not completing my CPE requirements in a timely manner and following the Board orders in denial of request for CPE Extension, possibly resulting in the Board suspending or revoking my license.

It is my intent to be in compliance with the Board orders prior to the hearing date of January 8, 2018.

Thank you for your consideration concerning this matter

Sincerely,

12/21/2017

X Jason Malsam

Jason Malsam

Signed by: Malsam, Jason

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SD Board of Accountancy

301 E 14th St Ste 200

Sioux Falls, SD 57104

Dear Board Members:

I have been asked to give my explanation for why I did not complete my CPE requirements for FYE June 30, 2017.

First of all, in March of 2016, my husband was stricken with pneumonia and flown to Sioux Falls for intensive care with specialists available. He remained there until early May and then was transferred to Mother Joseph Manor in Aberdeen for rehab. There is no cure for his disease which is pulmonary fibrosis and he is past the age for a lung transplant.

Secondly, the specialist said we needed to remodel our home to get rid of all carpeting and add central air since he could not live in the house until the work was done, it had

to be done in the warm months. All together, with starts and stops, all the work took until the first part of December this year.

Also, during this time period, effective November 1, 2016, I sold my practice so, not only did we have to empty the main floor of our house so the floors could all be redone, but we also had to move most of the furnishings, equipment, and paperwork from my office. That means an accumulation over 32 years. Most of the office and a lot of home items are still stacked in our basement. I am going through things daily but it all takes time.

The two things you have asked me for are July 1, 2014 through June 30, 2017 CPE documentation and my CPA certificate. I have not yet located these items, but I am spending time each day looking for them. I know they are here and I will

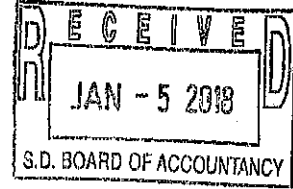
send them as soon as I can.

Thank you for your consideration.

Susan Weidinger
January 3, 2018

SOUTH DAKOTA BOARD OF ACCOUNTANCY

www.accountancy.sd.gov
301 East 14th St, Ste 200
Sioux Falls, SD 57104
605.367.5770



AFFIDAVIT

South Dakota CPA certificate number 739 as issued to me on 2/27/81. I

represent to the South Dakota Board of Accountancy that I wish to relinquish my South Dakota CPA certificate, but the actual document has been lost or destroyed and is not in my possession. If, at any future date, the actual document should be found, I will turn it in to the South Dakota Board of Accountancy.

I understand that by voluntarily relinquishing my CPA certificate, I may not use the CPA designation in any manner or represent to any person or firm that I hold such certificate from South Dakota.

I understand that at any time in the future I wish to request reinstatement of my CPA certificate I may make application to the Board and if my original CPA certificate is not found, a replacement certificate must be issued and the fee for a replacement certificate specified in the rules at that time will have to be paid.

I, Susan K. Meidinger, certify under penalties of perjury to the truth and accuracy of the statements contained in this affidavit.

Subscribed and sworn to before me
this 4 day of January, 2018

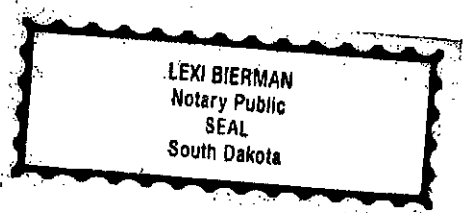
Susan K. Meidinger
Signature

Susan K. Meidinger
Printed Name

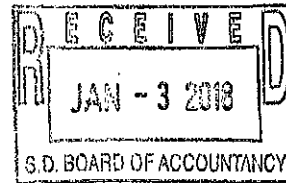
1/4/18
Date

Lexi Bierman presently Lexi Lindahl
Notary Public

My Commission expires
5-05-2022



December 29, 2017



To the South Dakota Board of Accountancy:

This letter is in regards to my continuing education hours extension which was denied. I apologize for not sending in the \$100 fine as requested. There is no excuse that would be right; however, I did not open the certified mail sent to me in a timely manner.

I spoke with Mr. Oey On December 28, 2017 and admitted my failure to pay the administrative fine. I do want to keep my license active and am enclosing that fine. I have completed my CPE by December 31, 2017 as required.

Enclosed also is a listing of my CPE hours, all completed through the AICPA online courses for the last year (including extended time through December 31). If you need any further information please let me know.

Best regards,

A handwritten signature in black ink, appearing to read "Dale Norton".

Dale Norton

4305 S. Lisanne Ave.
Sioux Falls, SD 57103
605-310-6038

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES
BOARD COPY**

Issued Through January 5, 2018

Number	Name	Date Issued	Location
3347	Angela Leigh Jere	12/07/17	Yankton, SD
3348	Jeff Andrew Taylor	12/08/17	Nashville, TN
3349	Steven Wayne Keenan	12/11/17	Brandon, SD
3350	Matthew James Horan	12/27/17	Sioux Falls, SD
3351	Billy Joel Jons	01/05/18	Rapid City, SD

Addition - CPA Request for Reinstatement of Relinquished Certificate

Nicole Kasin

Information from the CPE provider on courses:

We received information from CPE solutions regarding the courses/certificates of completion from Mr. Garry.

The courses completed by Mr. Garry were online self-study based. The CPE Solutions self-study course materials can be reviewed and completed online in a PDF format and/or printed out in its entirety in hard copy. Individuals are instructed to review all materials as well as completed all review questions (as required by the CPE Standards). Since the course is in a PDF format, participants are not required to click through each page to progress through the course. Upon completion of the course study material, the participant can complete the final examination online or they can Fax or mail the completed exam to the sponsor for grading. Completion dates are time-stamped immediately upon passing the online exam. Exams that are mailed or Faxed are dated on the postmark or received date.

Mr. Garry originally purchased these courses in a package on 9/13/2016. His package expired on 9/13/2017 (as required by the CPE Standards). He purchased them again on 11/24/2017. Mr. Garry completed/passed the exams online on 11/24 and 11/25 as indicated by the time-stamping on the certificates. The LMS (learning management system) of the sponsor only keeps track of the actual final examination date and time. Participants can access the materials and save final examination progress to return to at a later date.

Information from NASBA Registry:

Based on our review and discussions, we believe that the sponsor has maintained compliance with the CPE Standards in the delivery of these self-study courses. Just as a reminder, the use of the term "interactive" does not equate to the program being an online/electronic media. The term refers to interaction with the participant through the use of review questions that provide evaluative and reinforcement feedback.

REPORT TO BOARD ON GRADES

Nicole Kasin

The grades were posted for review for the 55th window. These grades are through December 2017. I have included the average scores per school since CBT started along with the number of students that have sat for their school respectively. The last chart shows the averages for the past 8 windows.

Overall Average Window 1-55

Window	(All)
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Average of Score	Section				Grand Total
School	AUD	BEC	FAR	REG	
Augie	75	73	73	74	74
BHSU	70	71	70	72	71
COTech	65	69	69	73	69
DSU	70	70	63	69	68
DWU	70	65	64	74	68
Mt. Marty	65	67	72	69	68
NAU	69	66	67	69	68
NSU	73	69	72	71	71
OS	74	73	70	72	73
SDSU	74	75	75	77	75
USD	77	75	74	74	75
USF	73	75	73	77	74
Grand Total	74	73	72	73	73

Students per section per school since CBT Began (3 or more parts)

Window	(All)
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Count of Score	Section				Grand Total
School	AUD	BEC	FAR	REG	
Augie	102	104	99	114	419
BHSU	127	127	110	107	471
COTech	23	21	14	14	72
DSU	17	18	17	14	66
DWU	21	19	22	16	78
Mt. Marty	26	29	17	20	92
NAU	16	21	27	24	88
NSU	103	119	84	100	406
OS	271	273	263	254	1061
SDSU	44	40	32	36	152
USD	286	302	291	292	1171
USF	87	86	84	67	324
Grand Total	1123	1159	1060	1058	4400

Average for past 8 windows (3 or more parts)

Window	(Multiple Items)
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Average of Score	Section				Grand Total
School	AUD	BEC	FAR	REG	
Augie	75	79	74	76	76
BHSU	67	73	74	73	71
DSU		68			68
DWU	78	66	68	65	69
Mt. Marty	62	55			58
NAU	71	74	70	71	72
NSU	68	64	64	69	66
OS	77	78	73	69	74
SDSU	74	78	67	81	75
USD	76	74	72	72	74
USF	74	78	72	75	75
Grand Total	74	74	72	72	73

The Board needs to ratify the scores of the 2017-4 (55th Window) grades.