

**ADDITIONS TO AGENDA  
SOUTH DAKOTA BOARD OF ACCOUNTANCY**

Zoom Meeting – Conference Call

<https://state-sd.zoom.us/j/95741861303?pwd=MUdaRjc5ZEgxK0ZtNWpYbnRSbFptdz09>

or Call +1-346-248-7799 Meeting ID:729 257 1422 Passcode: 957016

September 28, 2021, 8:30 a.m. (CDT)

A=Action

D=Discussion

I=Information

- |   |             |
|---|-------------|
| A. A-Addition to Certificates.....          | 2           |
| B. A-Discussion on Disciplinary Action..... | 3-4         |
| C. A-Additions to Peer Review.....          | Spt. Packet |

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES  
BOARD COPY**

**Issued Through September 23, 2021**

Number	Name	Date Issued	Location
3541	Denetta Louise Horan	8/17/21	Rapid City, SD
3542	Jesse Cameron Walla	8/23/21	Sioux Falls, SD
3543	Austin John Opdahl	8/26/21	Worthington, MN
3544	Curry C. Kuehl	8/30/21	Aberdeen, SD
3545	Christopher John Jansen	9/02/21	Rapid City, SD
3546	Hannah Marie Sheffield	9/03/21	Rapid City, SD
3547	Patrick Quinn Whetham	9/23/21	Sioux Falls, SD

## Discussion for Disciplinary Action

CPA in SD moves to Iowa, in 2012 the CPA transfers her license to IA and relinquishes her SD CPA license July 2012.

2016 CPA begins working in SD in private industry and doesn't reinstate SD CPA license. (not required, not holding out and not performing services for the public)

January 2021 CPA takes job at public accounting firm in SD and that makes SD the principle place of business for the individual, performs accounting services and tax services.

July 2021 – CPA requests for reinstatement of SD CPA license.

Issue for discussion for disciplinary action: A CPA working in a public accounting firm when licensed by another state is required to get licensed in SD within 90 days. So she is late with her request, makes application and pays the late fee. Since SD is her principle place of business and her license here was relinquished can we assert disciplinary action? SDCL 36-20B-40 (3),(6), (10): Violation of 36-20B-66, 36-20B-68

She did have an IA license, but when she went to work in the public firm that made SD her principle place of business and ceases her use of "mobility" as granted by 36-20B-66.

### **36-20B-40 Disciplinary action--Remedies available to board--Grounds.**

The board may, in accordance with chapter 1-26, revoke any certificate, license, or permit issued pursuant to this chapter or corresponding provisions of prior law or revoke or limit practice privileges under the provisions of § 36-20B-66 or 36-20B-67; suspend any such certificate, license, or permit, or refuse to renew any such certificate, license, or permit for a period of not more than five years; reprimand, censure, or limit the scope of practice of any licensee; impose an administrative fine not exceeding one thousand dollars, or place any licensee on probation, all with or without terms, conditions, and limitations, for any one or more of the following reasons:

- (1) Fraud or deceit in obtaining a certificate or permit;
- (2) Cancellation, revocation, suspension, or refusal to renew a certificate, license, or permit to engage in the practice of public accountancy in any other state for any cause;
- (3) Failure, on the part of a holder of a certificate, license, or permit under this chapter or registration under this chapter, or of a certificate, license or permit issued by another state, to maintain compliance with the requirements for issuance or renewal of such certificate, license, permit, or registration or to report changes to the board;
- (4) Revocation or suspension of the right to practice before any state or federal agency;
- (5) Dishonesty, fraud, or repeated acts of negligence in the performance of services as a licensee or individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67 or in the filing or failure to file one's own income tax returns;
- (6) Violation of any provision of this chapter or rule, promulgated by the board pursuant to chapter 1-26, or violation of professional standards;
- (7) Violation of any rule of professional conduct promulgated by the board pursuant to chapter 1-26;

- (8) Conviction of a felony, or of any crime an element of which is dishonesty or fraud, under the laws of the United States, of this state, or of any other state if the acts involved would have constituted a crime under the laws of this state;
- (9) Performance of any fraudulent act while holding a certificate, license, or permit or privilege issued under this chapter or prior law;
- (10) Any conduct reflecting adversely upon the licensee's fitness to perform services while a licensee or individual granted practice privileges under the provisions of § 36-20B-66 or 36-20B-67;
- (11) Making any false or misleading statement or verification, in support of an application for a certificate, registration, or permit filed by another; and
- (12) Dishonesty or repeated acts of negligence in the performance of peer reviews.

In lieu of or in addition to any remedy specifically provided in this section, the board may require of a licensee a peer review conducted in the manner as the board may specify or satisfactory completion of the continuing professional education programs as the board may specify, or both.

In any proceeding in which a remedy provided by this section is imposed, the board may also require the respondent licensee to pay the costs of the proceeding.

#### **36-20B-66. CPA licensed in state with substantially equivalent requirements--Privileges.**

An individual whose principal place of business is not in this state who holds a valid certificate or license as a certified public accountant from any state which the board has verified to be in substantial equivalence with the CPA licensure requirements of this chapter is presumed to have qualifications substantially equivalent to requirements of this state and shall have all the privileges of certificate holders and licensees of this chapter without the need to obtain a certificate or permit under this chapter.

Notwithstanding any other provision of law, an individual who offers or renders professional services under this section, whether in person, or by mail, telephone, or electronic means, shall be granted practice privileges in this state, and no notice, fee, or other submission is required of the individual. However, the individual shall be subject to the requirements of § 36-20B-68.

#### **36-20B-68. Licensee of another state who exercises practice privilege and employer consent to board's jurisdiction--Agent for service of process.**

Any licensee of another state who exercises the practice privilege provided in § 36-20B-66 or 36-20B-67 and the firm, if any, which employs that licensee hereby simultaneously consents, as a condition of the grant of this privilege, to the personal and subject matter jurisdiction and disciplinary authority of the board, and agrees to comply with this chapter and the board's rules. If the license from the state of the individual's principal place of business is no longer valid, the individual shall cease offering or rendering professional services in this state, both individually and on behalf of a firm. Any licensee who exercises the privilege provided in § 36-20B-66 or 36-20B-67 consents to the appointment of the state board which issued their license as their agent upon whom process may be served in any action or proceeding by this board against the licensee.