

ADDITIONS TO AGENDA
SOUTH DAKOTA BOARD OF ACCOUNTANCY
BOARD MEETING,
November 5, 2015

A=Action
D=Discussion
I=Information

A-Addition CPE extension requests.....	2-5
A-Additions to Peer Review.....	Spt. Pkt.

CPE Extension Requests
Nicole Kasin

The following letters are from individuals who are requesting a second CPE extension for the July 1, 2014 to June 30, 2015 CPE reporting period. They had already been given a 90 day extension from staff which was through September 30, 2015.

In accordance with ARSD 20:75:04:10 the board shall review subsequent requests for extensions and may grant them on a case by case basis for good cause. Good cause includes personal emergencies, acts of God or administrative errors made by the board.

Please make a determination individually for each of the following requests.

October 29, 2015

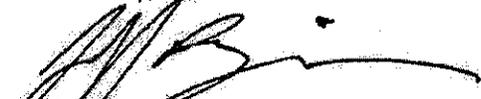
South Dakota Board of Accountancy
301 E. 14th Street, Suite 200
Sioux Falls, SD 57104

Board Members,

Please find this letter to be my request for an additional extension beyond the initial 90 day extension granted to me for the CPE reporting year ended June 30, 2015. As I explain below, my request is for a four day extension beyond the September 30, 2015 due date granted in the original extension. The need for this request stems from an error on my behalf. I mistakenly believed that I needed 52.0 hours and achieved this by September 28. It wasn't until the evening of October 4, when completing my CPE form and totaling hours for the three year period that I realized I actually needed 53.5 hours to meet the required 120 hours for the period. Immediately, I registered and completed a 2 hour course via AICPA's online CPE program. Subject to the Board's granting of an additional extension to October 4, 2015, completion of this course would give me the CPE hours necessary to meet the minimum requirement for the reporting period.

Thank you for your consideration of this matter.

Sincerely,



Jeff Borzina

KABEISEMAN & CO., PC

2217 Broadway Avenue
Suite D
Yankton, SD 57078

certified public accountant
mike@mwkcpas.com
605.260.1363 (1365 fax)

November 3, 2015

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

RE: Michael W Kabeiseman CPE Extension

Dear SD Accountancy Board:

I am writing this letter to ask for additional time (extension) to complete my CPE for the reporting period due June 30, 2015.

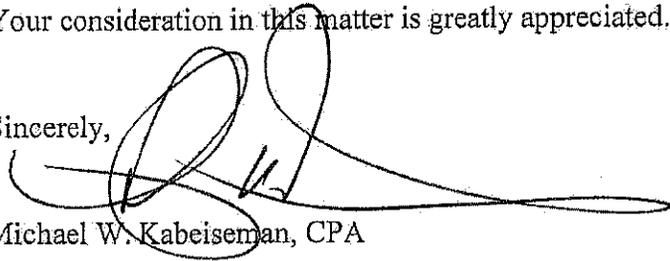
A CPE extension was previously granted through September 30, 2015 shown (attached) by an email I received on September 24, 2015 from Julie Iverson. Although, I had several issues with Thompson Reuters "Checkpoint Learning" on and leading up to September 30, 2015 with their on-line and downloaded courses and the grading of all that forced me to go past the September 30, 2015 first extension deadline; I was under the impression at the time that I had until October 5, 2015 to complete and report the classes.

Unfortunately, after talking to Julie today it became apparent to me that I misunderstood her September 24, 2015 e-mail. The CPE courses needed to be completed and graded before the September 30, 2015 and not before the October 5, 2005 reporting deadline.

In any event, if at all possible please grant me an additional extension for the completion and reporting of CPE for the reporting period due June 30, 2015. Both the completion and reporting were done and reported by October 5, 2015.

Your consideration in this matter is greatly appreciated.

Sincerely,



Michael W. Kabeiseman, CPA

Attachment: (1)

Mike Kabeiseman

From: Iverson, Julie <Julie.Iverson@state.sd.us>
Sent: Thursday, September 24, 2015 12:19 PM
To: Iverson, Julie
Cc: Kasin, Nicole (DLR)
Subject: CPE Extension reporting - DUE October 5, 2015
Attachments: Active Renewal - CPE form-FY16.docx

Importance: High

Dear CPA,

You had requested a CPE extension for the reporting period due June 30, 2015. The CPE extension was granted through September 30, 2015. You must complete the attached form and mail or email it back to our office **no later than October 5, 2015**. Once it is received you will receive an updated status sheet with the hours you will have due for year ending June 30, 2016.

If you require additional time to complete CPE, the subsequent request must be in writing and addressed to the Board. Subsequent requests will go to the board and have a decision rendered on a case by case basis for good cause. ARSD 20:75:04:10 states that good cause includes personal emergencies, acts of God, or administrative errors made by the board.

If you believe you received this notice in error, please contact me.

Thank you.

Julie Iverson
SD Board of Accountancy
Ph: 605-367-5770
www.accountancy.sd.gov

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