

**STATE OF SOUTH DAKOTA  
DEPARTMENT OF LABOR & REGULATION  
BOARD OF ACCOUNTANCY**

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**IN THE MATTER OF**

**BRADLEY D. WHITSELL**  
Certificate No. 2873

**Respondent**

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**FINDINGS OF FACT,  
CONCLUSIONS OF LAW &  
ORDER**

TO: Bradley D. Whitsell  
1432 W. Waterstone Drive  
Sioux Falls, SD 57108

A license disciplinary hearing was held on October 17, 2011, before the South Dakota Board of Accountancy in Sioux Falls, South Dakota. Mr. Bradley D. Whitsell, Respondent, appeared at the scheduled hearing and represented himself. The South Dakota Board of Accountancy, Board, was represented by attorney Mr. Aaron Arnold, with witness Nicole Kasin, Executive Director of the Board. A majority of the Board was present to receive the evidence and observe the testimony of any witnesses.

Upon receiving the evidence and hearing the testimony presented, the South Dakota Board of Accountancy, by a majority vote, hereby enters the following:

**FINDINGS OF FACT:**

1. Respondent, Bradley Whitsell, Certificate No. 2873, is currently licensed by the Board; his license being in an inactive status.
2. Respondent was the defendant in *USA v. Whitsell*, (Case No. 4:11-cr-40056-LLP), in the United States District Court for the District of South Dakota (Southern Division) which was filed on June 6, 2011. On August 22, 2011, Respondent entered a guilty plea of the felony charge of mail fraud.
3. To the extent any of the foregoing are improperly designated and are instead conclusions of law, they are hereby re-designated and incorporated herein as conclusions of law.

## CONCLUSIONS OF LAW

1. The South Dakota Board of Accountancy has jurisdiction in this matter pursuant to SDCL Ch. 1-26 and 36-20B.
2. The Board may take disciplinary action against Bradley D. Whitsell's license, Certificate No. 2873, pursuant to SDCL 36-20B-40.
3. Bradley D. Whitsell was convicted of a felony, that being mail fraud, in the United States District Court for the District of South Dakota (Southern Division) in 2011, a violation of SDCL 36-20B-40(8).
4. To the extent any of the foregoing are improperly designated and are instead findings of fact, they are hereby re-designated and incorporated herein as findings of fact.

After reviewing the evidence, taking the findings of fact and conclusions of law into consideration, it is hereby ORDERED:

### ORDER

1. That Bradley D. Whitsell's license, Certificate No. 2873, be revoked with the condition that he shall not reapply for licensure for a period of three years from the effective date of this Order;

NOTICE: This is the final decision of the South Dakota Board of Accountancy. Parties are hereby advised of the right to appeal this final order to the circuit court within 30 days of receiving this decision pursuant to the authority of SDCL Chapter 1-26.

Dated this 21<sup>st</sup> day of October, 2011.

South Dakota Board of Accountancy

  
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Holly L. Brunick, Chairperson