

## COMPLAINTS

The procedure for filing a complaint is as follows:

- Obtain a complaint form from the Board office or from the Board's web site
- Complete the form in its entirety providing as much detail about the situation as possible
- Submit the completed form to the Board office at 301 E 14<sup>th</sup> Street, Sioux Falls SD 57104

There are 2 types of complaints, one is against a licensee of the Board and the other against an unlicensed person who is allegedly in violation of the accountancy statute.

Upon receipt of a complaint, a determination is made as to whether the individual or firm is licensed to determine the board's jurisdiction. If the complaint involves a licensee a preliminary investigation will be conducted. The licensed firm or individual will be notified that a complaint has been filed against them and given a summary of the nature of the complaint. They will be required to respond to the complaint within 30 days. An investigator will compile the information received from the complainant, the accountant and any other individuals involved in the matter. Based on this information, a report will be made to the Board. The Board reviews the report and makes a determination of "probable cause" or "no probable cause" If the Board determines there is no probable cause, the matter is closed and remains confidential. If the Board determines there is probable cause, a Notice of Hearing will be issued. The Board must follow the procedures required by the Administrative Procedures Act, Chapter 1-26.

The accountancy statute, SDCL 36-20B-40, sets forth the grounds on which the Board may discipline a licensee. This section states the Board may, in accordance with the Administrative Procedures Act, revoke, suspend, reprimand, censure or limit the scope of practice of any licensee, or place any licensee on probation, all with or without terms, conditions and limitations. Suspensions are limited to five years.

If an unlicensed individual is violating the accountancy statute, the only action the Board can take is to advise the firm or individual that they are in violation of the statute. In the majority of cases, these violations occur because of ignorance of the statute and are resolved once the firm or individual is apprised of the situation. In the event education about the statute does not resolve the problem, the matter is turned over to a law enforcement agency, such as a states attorney, for legal action.