ADDITIONS TO AGENDA SOUTH DAKOTA BOARD OF ACCOUNTANCY BOARD MEETING, July 12, 2010

A=Action D=Discussion I=Information	
A-Addition to Firm Permit.	2
D-Report to Board on Online Renewal Stats	3
D-Follow-Up on Certified Forensic Accountant Letter	4-6

FIRM PERMITS TO PRACTICE PUBLIC ACCOUNTANCY BOARD COPY

Issued Through July 7, 2010

Number	Name	Date Issued	Basis/Comments
1478	Laura McNally, CPA, Prof. LLC Belle Fourche, SD	6/17/10	Name Change
1479	Shonsey, Placke, Maruska & Stava, PC Grand Island, NE	6/23/10	Name Change
1480	Janet S. Larsen, CPA, Prof. LLC Sioux Falls, SD	7/07/10	Name Change

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FOLLOW-UP ON CERTIFIED FORENSIC ACCOUNTANT LETTER

Nicole Kasin 7-8-10

This letter and topic were discussed at the May Board meeting. The discussion was deferred to the July meeting.

The Board wanted to wait and hear if the topic was discussed at the NASBA Western Regional Conference.

The topic was briefly discussed in the Executive Director's breakfast and each board was responding to the letter. NASBA has not sent a letter to the American College of Forensic Examiners on behalf of all of the Boards.



Founder and Publisher

Robert L. O'Block, PhD, PsyD, DMin, MDiv

President and CEO

John H. Bridges III, D.Sc. (Hon), CHMM, CHS-V, FACFEI

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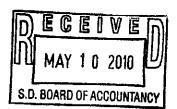
American College of Forensic Examiners

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May 6, 2010

Ms. Nicole Olson-Kasin
Executive Director
South Dakota Board of Accountancy
301 E. 14th St.
Suite 200
Sioux Falls, SD 57104

Dear Ms. Olson-Kasin:



I am inquiring as to the legal use of the terms within your state laws. We have a nationally recognized credentialing program, the "Certified Forensic Accountant, Cr.FA®." What are the requirements of CPA status for an accountant to call him/herself a "Certified Forensic Accountant?". Will we, or any individual upon which we grant the certification, be in violation of your state's statues if we grant then the certification of "Certified Forensic Accountant," and they use that term in their non licensed practice?

Thank you in advance for your assistance on this issue.

Katie Wilcox

Best regards, Katie Wilcox

cc: Alexander Lamar Casparis, MBA, CPA, Cr.FA, Chair, American Board of Forensic Accounting

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Certified Forensic Accountant, Cr.FA® program



About the Certified Forensic Accountant, Cr.FA® program

Forensic accountants are professionals who use a unique blend of education and experience to apply accounting, auditing, and investigative skills to uncover truth, form legal opinions, and assist in investigations. Forensic accountants may be involved in both litigation support (providing assistance on a given case, primarily related to the calculation or estimation of economic damages and related issues) and investigative accounting (looking into illegal activities).

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"With the rigid qualifications and high standards of achievement required for this credential, the Cr.FA helps to distinguish designees in terms of experience, knowledge, competence, and prestige...With the Cr.FA credential, accountants show they not only have the ability to work with numbers but also the ability to use their accounting experience professionally and accurately in a legal setting."

—As written in Forensic and Investigative Accounting by D. Larry Crumbley, Lester E. Heitger, G. Stevenson Smith

What the Cr.FA program does for you

The Cr.FA course will prepare and educate you on the following tasks

- » Describe five general concepts of judicial procedure and evidence applicable to forensic accounting.
- » Discuss the challenges to expert testimony and how to deal with Daubert issues.
- » Understand practical approaches to help find and stop fraud,
- » Identify the forensic accountant's role in the analysis of damages.
- » Describe additional services provided by forensic accountants.
- » List the various approaches for valuation.

What are the requirements?

Applicants must currently hold the **Certified Public Accountant (CPA)** designation. Any accountant making application for the credential Certified Forensic Accountant, Cr.FA⁶, must first be registered with his/her State Board of Accountancy if required by state law. No one may make application for Certified Forensic Accountant, Cr.FA, unless they are first in compliance with all local ordinances, state laws, and federal regulations.

Prior to sitting for the examination(s) you will be asked to provide photocopies of degrees, diplomas, certificates, licenses, and three professional references. In addition, you must have no record of disciplinary action from any state, province, or territory licensing or certification board during the past 10 years, nor currently be under investigation. You must also have no felony convictions.

Please note, this certification is designed for individuals with existing knowledge in the area of forensic accounting.

International professionals who wish to become a Certified Forensic Accountant must hold a designation that is equivalent to the CPA in the United States. Applicants must submit a portfolio of supporting documentation to include a photo ID, photocopies of any licenses/certificates, and copy of your current resume to provide verification of the equivalent designation. Supporting documentation must be in English in order to be reviewed.

Frequently Asked Questions

What are the minimum qualifications to be a Cr.FA®?

What is a Forensic Accountant?

How long is the exam?

How soon can I begin using the Cr.FA® designation?

What happens if I fail?

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