

Memorandum

March 6, 2017

From: Director of Online & Continuing Education
To: Academic Department Chair
Academic Dean
Provost/VP Academic Affairs

Subj: PROFESSIONAL LICENSURE/CERTIFICATION DISCLOSURE

Please review the Professional Licensure/Certification requirements for Certified Public Accountant (CPA) in the state of South Dakota below. At the end of the document please indicate if NSU degree/certificate programs meet or do not meet these requirements.

State	South Dakota
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	South Dakota Board of Accountancy
PLC Agency Address (Address)	301 East 14th Street
PLC Agency Address (Address2)	Suite 200
PLC Agency Address (City), (State, Zip Code)	Sioux Falls SD 57104
PLC Agency Contact Name	Nicole Kasin
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	(605) 367-5770
PLC Agency Contact Email	sdbdacct.sdbd@midconetwork.com
PLC Agency Website URL	http://www.accountancy.sd.gov/
Links to Rules/Regulations/Statutes	http://www.accountancy.sd.gov/laws_regulations.aspx
Parent Agency Name	
Reciprocity Agreement?	Yes
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	American Institute of Certified Public Accountants (AICPA) - CPAmobility.org
Does the PLC Agency require educational institutions be approved in the state where the individual will apply for PLC?	Yes
URL for approval process information	
Accreditation required for Degree-Granting Institutions	Yes - Regional (HLC, SACS, MSCHE, etc.)

Degree Requirements to be eligible for Professional Licensure/Certification	Bachelor Degree
The PLC Agency requires specific type of Education Hours to be eligible for PLC	Semester Credit Hours
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	150
Specific Education Undergraduate Requirements	
Specific Education Graduate Requirements	
Does the PLC Agency regulate Post-Licensure/Certification programs?	No
Advanced Degree PLC Information	
URL to agency responsible for approving Post Education Licensure degree programs	
Does PLC Agency approval of a program for an advanced degree indicate eligibility to practice in that capacity	
Agency Name and URL responsible for determining eligibility to practice	
What additional PLC Agency/State requirements must be met in order to practice in that capacity	
PLC Agency requires faculty/instructors to be licensed in the Licensing/Certification state to teach	
Does PLC Agency require Practicum/Internships/Field Work/Clinicals (PIFWC)?	No
PIFWC Required to be eligible for PLC	
PIFWC Requirement Details	
Does the PLC Agency or State require prior notification for PIFWC	No
Do Clinical instructors need to be licensed to supervise PIFWC?	
PIFWC hours	
PIFWC setting	
PIFWC period	
PIFWC Supervisor requirements/qualifications	

Examinations Required	Yes
1. Examination Title	Uniform Certified Public Accountant (CPA) Examination - All 4 sections http://legis.sd.gov/rules/DisplayRule.aspx?Rule=20:75:02:14
2. Examination Title	Complete AICPA Professional Ethics Exam - http://legis.sd.gov/rules/DisplayRule.aspx?Rule=20:75:03:05
3. Examination Title	
4. Examination Title	
5. Examination Title	
6. Examination Title	
7. Examination Title	
8. Examination Title	
9. Examination Title	
10. Examination Title	
PLC Agency Requires:	

The NSU (Degree/Certificate) program

- Meets South Dakota Certified Public Accountant (CPA) PLC requirements.
- DOES NOT meet South Dakota Certified Public Accountant (CPA) PLC requirements.
- Additional information is needed to make determination:

Department Chair Approval

APPROVAL CHAIR 08/04/17

Dean Approval

APPROVAL DEAN 08/08/17

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 08/13/17



Website disclosure pages updated.

Director, Online & Continuing Education Review