

**Additions to Agenda**  
**SOUTH DAKOTA BOARD OF ACCOUNTANCY**

ELO CPA's & Advisors – Conference Room  
6300 S Old Village Pl. Unit 100, Sioux Falls, SD  
&

via [Microsoft Teams](#)

Meeting ID: 233 326 557 763 3 Passcode: rM9KS3G7

Or

Call +1-605-679-7263/ID:800435749#

August 13, 2025, 8:30 a.m. (CDT)

**A=Action**

**D=Discussion**

**I=Information**

- |   |           |
|---|-----------|
| A. A-CPA Request for Reinstatement of Relinquished CPA license... | 2-3       |
| B. A-Addition to Executive Session, AUP Proposal.....             | Spt. Pkt. |

**CPA Request for Reinstatement of Relinquished Certificate**

Nicole Kasin

The following letter is from Paula Rokusek requesting a reinstatement of her SD CPA certificate #1952.

Board records indicate Ms. Rokusek's CPA license was relinquished 9/27/18.

The Board needs to grant or deny the reinstatement of Ms. Rokusek's SD CPA Certificate.

SDCL 36-20B-23

# Paula Rokusek

6501 S. Vineyard Avenue, Sioux Falls, SD 57108 Phone  
(605) 254-1136 • Email –

August 5, 2025

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

Dear Members of the Board of Accountancy,

I am writing to formally request the reinstatement of my Certified Public Accountant certificate No. 1952. This certificate was issued on April 15, 1997 under my maiden name, Paula Hertzke. I was licensed for a few years and then went to inactive status as I transitioned from a role in public accounting to private industry where an active license was not required for my accounting responsibilities.

About seven years ago I decided to relinquish my certificate. I had been working in information technology for a few years and did not feel the CPA (inactive) status would be useful to my career. Recently, my career focus has changed and I would like to use the CPA (inactive) designation. I respectfully ask that you would consider reinstating my certificate. I will not be providing services to the public that require an active license, but I remain immensely proud of the accomplishment and the high ethical standards the CPA designation represents. I wish to maintain my affiliation with the profession by holding an inactive status and ensuring my record with the Board is in good standing.

I understand that as an inactive CPA, I am not permitted to practice public accountancy, perform audits, or otherwise hold myself out to the public as an active Certified Public Accountant. I fully intend to comply with all rules and regulations governing inactive certificate holders in the state of South Dakota.

Thank you for your consideration. Please let me know if any additional information or documentation is required to process my request.

Sincerely,

*Paula Rokusek*

Paula Rokusek