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

IN THE MATTER OF

DAWN IMRIE Certificate No. 2662 FINDINGS OF FACT, CONCLUSIONS OF LAW & ORDER

Respondent

TO: Dawn Imrie Student Loan Finance Corp. 124 S. 1st St. Aberdeen, SD 57401

A disciplinary hearing was held on April 30, 2012, before the South Dakota Board of Accountancy in Pierre, South Dakota. Ms. Dawn Imrie, Respondent, failed to appear at the scheduled hearing. 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, Dawn Imrie, Certificate No. 2662, is currently licensed with the Board; her license being in an active status.
- 2. Respondent was randomly audited of her claimed Continuing Professional Education (CPE) hours for the years ending June 2009, June 2010 and June 2011.
- 3. For the year ending June 2009, the Board was able to verify 8 hours of CPE.
- 4. For the year ending June 2010, the Board was unable to verify any of the claimed CPE hours.
- 5. For the year ending June 2011, the Board was able to verify 16 hours of CPE.

- 6. The Board staff requested Respondent to supply proper documentation of the remaining required CPE hours for the three year period ending June 2011. Respondent has failed to respond the numerous attempts of the Board to contact her and has yet to provide proper documentation of the claimed CPE hours.
- 7. For the three year period ending June 30, 2011, only 24 of the required 120 hours of CPE have been properly verified, and thus qualify as CPE hours.
- 8. 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.
- 2. The Board may take disciplinary action against Dawn Imrie's license, Certificate No. 2662, pursuant to SDCL 36-20B-40.
- 3. Dawn Imrie failed to properly document and verify 96 hours of the required 120 CPE hours for the three year period of July 1, 2008 to June 30, 2011, a violation of SDCL 36-20B-40(6) & 36-20B-27 and ARSD 20:75:04:11.
- 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 Dawn Imrie's license, Certificate No. 2662, be revoked.
- 2. That Dawn Imrie pay an administrative fine in the amount of \$500.00 by June 30, 2012.

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 $\underline{f^{\dagger}}$ day of May, 2012.

South Dakota Board of Accountancy

Holy Z. Brunick Holy Z. Brunick, Chairperson ____

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