

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

IN THE MATTER OF

**JERRY R. NOONAN,
Certificate No. 252**

Respondent

**FINDINGS OF FACT,
CONCLUSIONS OF LAW &
ORDER**

TO: Jerry Noonan
J. Noonan Co.
516 West 10th St.
Sioux Falls, SD 57104

A disciplinary hearing was held on August 14, 2015, before the South Dakota Board of Accountancy in Sioux Falls, South Dakota. Mr. Jerry Noonan, Respondent, appeared *pro se* at the scheduled hearing and testified on his own behalf. 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. Commission Member Holly Brunick abstained from participating in the proceedings.

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. Licensees are required to obtain 20 hours of continuing professional education (CPE) per fiscal year and 120 hours during every 3 fiscal year time period.
2. Respondent, Jerry Noonan, Certificate No. 252 is a licensee of the South Dakota Board of Accountancy.
3. Respondent was selected for an audit of his CPE hours for the three year period of July 1, 2011, through June 30, 2014.

4. During that same three year time period, Respondent successfully completed the required number of CPE hours for July 1, 2011, through June 30, 2012, receiving credit for 60 hours of CPE.
5. Respondent claimed 28 hours of CPE for the time period July 1, 2012, through June 30, 2013.
6. During the time period of July 1, 2012, through June 30, 2013, Respondent provided the Board with acceptable documentation proof for the 4 hour course entitled "Windows Server 2012" and was given 4 hours of CPE credit.
7. During the time period of July 1, 2012, through June 30, 2013, Respondent provided the Board with acceptable documentation proof for the 16 hour course entitled "Estate & Personal Financial Planning Conference." However, Respondent was given 15 hours of CPE credit due to the fact that the course provider, the Minnesota State Society of CPAs, provided a certificate of completion that awarded Respondent 15 hours of CPE.
8. During the time period of July 1, 2012, through June 30, 2013, Respondent failed to provide the Board with acceptable documentation proof for the 8 hour course entitled "Building Applications with ASP.Net & MVC." Thus, Respondent was given 0 hours of CPE credit.
9. As a result, during the time period of July 1, 2012, through June 30, 2013, Respondent was awarded 19 hours of CPE credit, bringing his audit period cumulative total to 79 hours.
10. To date, Respondent has failed to provide to the Board a Certificate of Completion and a non-sponsored form filled out by the provider, Microsoft, for the self-study 8 hour course "Building Applications with ASP.Net & MVC."
11. Respondent claimed 36 hours of CPE for the time period July 1, 2013, through June 30, 2014.
12. During the time period of July 1, 2013, through June 30, 2014, Respondent provided the Board with acceptable documentation proof for the 8 hour courses entitled "2013 Compilation and Review," "Advanced Strategies for Subchapter S Corps," "2013 Tax Advisors Update," and "Key Tax Issues in implementing the Affordable Care Act" and was given 32 hours of CPE credit.
13. During the time period of July 1, 2013, through June 30, 2014, Respondent provided the Board with acceptable documentation proof for the 3 hour course entitled "South Dakota Practitioner Liaison Meeting" and was given 3 hours of CPE credit.

14. During the time period of July 1, 2013, through June 30, 2014, Respondent failed to provide the Board with acceptable documentation proof for the 1 hour course entitled "Tribal Bond Financing." Thus, Respondent was given 0 hours of CPE credit.
15. As a result, during the time period of July 1, 2013, through June 30, 2014, Respondent was awarded 35 hours of CPE credit, bringing his audit period cumulative total to 114 hours.
16. Respondent has attempted to add CPE courses during the process of resolving this matter.
17. Respondent has failed to provide the Board with the necessary documents to obtain CPE credit for any of the numerous CPE items Respondent has attempted to add to his CPE log.
18. 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. Jerry Noonan's Certificate No. 252 may be subject to disciplinary action pursuant to the provisions of SDCL 36-20B-40(3) or (6).
3. Both the CPE courses of "Building Applications with ASP.Net & MVC" and "Tribal Bond Financing" are self-study programs as defined by ARSD 20:75:04:00(26), thus a certificate of completion is required to obtain CPE credit for the two courses pursuant to ARSD 20:75:04:15.
4. Mr. Noonan failed to document his successful completion of examination for "Building Applications with ASP.Net & MVC" and "Tribal Bond Financing" through a certificate of completion. Thus, Mr. Noonan violated ARSD 20:75:04:15.
5. Mr. Noonan failed to obtain and successfully document 120 CPE hours for the time period July 1, 2011, through June 30, 2014, thus failing to meet CPE requirements of renewal of a certificate. Therefore, Mr. Noonan violated SDCL 36-20B-27, 36-20B-40(3) & (6), ARSD 20:75:04:11, and 20:75:04:15.
6. 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, Mr. Noonan shall successfully complete six hours of CPE hours and submit the required documents to the Board within 90 days of the effective date of this Order, which is 10 days after Mr. Noonan receives this Order. One of the six hours of CPE will be credited for the time period of July 1, 2012 through June 30, 2013, and five of the six hours of CPE will be credited for the time period of July 1, 2013 through June 30, 2014; and
2. That, Mr. Noonan shall pay an administrative penalty to the South Dakota Board of Accountancy in the amount of \$200.00, due within 30 days of the effective date of this Order, which is 10 days after Mr. Noonan receives this Order; and
3. That, if Mr. Noonan fails to comply with the terms of this Order, Mr. Noonan's license shall be suspended immediately, beginning the first full day after notice of noncompliance is obtained by the Board, and shall remain suspended until Mr. Noonan comes into compliance with the terms of this Order.

NOTICE: This Order is the final action of the South Dakota Board of Accountancy. If you wish to appeal this Order, you must appeal to the Circuit Court within 30 days of the service date of this Order. Any decision of the Circuit Court may be appealed to the South Dakota Supreme Court.

Dated this 21st day of September, 2015.

South Dakota Board of Accountancy



Chairperson