

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

IN THE MATTER OF

**DOUGLAS P. HRUBY
Certificate No. 654**

Respondent

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

TO: Douglas P. Hruby
P.O. Box 137
Marion, SD 57043

A license disciplinary hearing was held on August 15, 2012, before the South Dakota Board of Accountancy in Sioux Falls, South Dakota. Mr. Douglas P. Hruby, Respondent, appeared in person before the Board, waiving his right to counsel and his right to 30 days notice of 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, Douglas P. Hruby, Certificate No. 654, submitted a certificate renewal application on July 28, 2012.
2. On his certificate renewal application, Respondent claimed two continuing professional education (CPE) courses that were completed in July 2012, after the June 30, 2012, deadline for CPE courses to be completed.
3. With the two CPE courses being completed after the June 30 deadline, Respondent did not have the required number of CPE hours for renewal of his certificate.
4. The Board's staff acted properly when it withheld the renewal of Respondent's certificate for failing to have the required number of CPE hours for renewal of a certificate.

5. For the three year period ending June 30, 2012, Respondent successfully completed 104 of the required 120 CPE hours.
6. Respondent acknowledges and takes responsibility in failing to obtain the necessary CPE hours in a timely fashion.
7. 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 Douglas Hruby's license, Certificate No. 654, pursuant to SDCL 36-20B-40.
3. Douglas Hruby failed to obtain the required 120 CPE hours for the three year period of July 1, 2009, through June 30, 2012, a violation of SDCL 36-20B-27 and 36-20B-40(3) & (6).
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

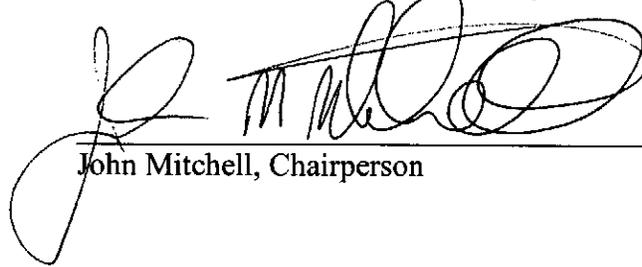
1. That Douglas Hruby, Certificate No. 654, shall have the 18 CPE hours submitted in July 2012 rolled back to the period ending June 30, 2012. The 18 CPE hours cannot be used as required CPE hours for the time period ending June 30, 2013.
2. That Mr. Hruby shall pay an administrative fine in the amount of \$550.00 by August 31, 2012.
3. That Mr. Hruby shall receive a reprimand from the Board for a pattern of noncompliance with respect to the CPE requirements and his attempt to shift responsibility to the Board's staff, which performed their job admirably.
4. That the conditions of the Consent Agreement between the Board and Mr. Hruby, entered into in August 2011, are still in full effect.

5. That Mr. Hruby shall be subject to a CPE audit for the time periods ending June 30, 2013, June 30, 2014, and June 30, 2015.
6. That Mr. Hruby's license shall be considered renewed as of August 1, 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 24 day of August, 2012.

South Dakota Board of Accountancy



John Mitchell, Chairperson