

# **Administrative Office of the Courts**



## **INVESTIGATION SUMMARY, DETERMINATION, PROBABLE CAUSE REVIEW, AND RECOMMENDATION REPORT**

**Complaint No. 23-0036**

**License No. [REDACTED]**

**09/05/2025**

**Certification and Licensing Division**

**ARIZONA SUPREME COURT  
ADMINISTRATIVE OFFICE OF THE COURTS  
INVESTIGATION SUMMARY, DETERMINATION, PROBABLE  
CAUSE REVIEW, AND RECOMMENDATION REPORT**

<b>LICENSE HOLDER INFORMATION</b>	<b>License Holder:</b>	Dian Pimental
	<b>License Number:</b>	██████
	<b>Type of License:</b>	Fiduciary
<b>COMPLAINANT</b>	<b>Name:</b>	Nigah Mughal
<b>INVESTIGATION INFORMATION</b>	<b>Complaint Number</b>	23-0036
	<b>Investigator:</b>	Shaun Baland
<b>Complaint Received:</b>		10/27/2023
<b>Complaint Forwarded to the License Holder:</b>		10/27/2023
<b>License Holder Received Complaint:</b>		10/27/2023
<b>Response From License Holder:</b>		11/22/2023
<b>Period of Licensure:</b>		03/22/1999-05/31/2024
<b>Status of License:</b>		Expired June 1, 2024
<b>Availability of License Holder:</b>		Unavailable
<b>Availability of Complainant:</b>		Unavailable
<b>Report Date:</b>		09/05//2025

**ALLEGATIONS:**

1. Dian Pimental failed to prudently manage Trust Funds by:
  - a) billing the estate for internal business activities such as clerical support
  - b) billing the estate for legal consultations with her personal attorney
  - c) billing the estate to retrieve personal tax garnishment documents
  - d) billing the estate excessively for pharmacy related tasks
2. Dian Pimental is not maintaining consistent documentation of charges
3. Dian Pimental failed to address or correct identified practice violations from a 2004 court audit.

**ADDITIONAL FINDINGS:**

None.

**SUMMARY OF INVESTIGATIVE PROCEDURE:**

- Written complaint and documentation submitted by complainant, Nigah Mughal (“Mughal”), Arizona Health Care Cost Containment System (“AHCCCS”).

- Written response and documentation submitted by Megan Trog (“Trog”), attorney for license holder Dian Pimental (“Pimental”).
- Review of applicable Certification and Licensing Division (“Division”) records
- Review of applicable sections of Arizona Revised Statutes (“A.R.S.”), Arizona Codes of Judicial Administration (“ACJA”) § 7-201 and § 7-202, and Arizona Supreme Court Rules.

## **INTERVIEWS:**

1. Christina Shaw (“Shaw”), Benefits and Eligibility Specialist, AHCCCS
2. Jenny Williams (“Williams”), Policy Analyst, AHCCCS.

Complainant, Mughal, no longer works for AHCCCS and was unavailable for an interview.

The Division reached out to Pimental’s attorney, Trog, via email to schedule an interview with Pimental. Trog stated that she no longer represents Pimental and suggested contacting Pimental directly.

The Division reached out to Pimental via phone and email of record to schedule an interview and received no response. Pimental’s fiduciary license expired on 6/01/2024 because she did not renew her license by the end of the renewal period ending 5/31/2024 and has not sought renewal of her licensure.

## **SUMMARY OF FACTUAL FINDINGS OF INVESTIGATION:**

The Division substantiated Allegation 2. The Division did not substantiate Allegations 1a, 1b, 1c, 1d, and 3.

### **Complaint:**

On 10/27/2023, the Division received a written complaint against Pimental from Mughal. Mughal said AHCCCS was asked to approve certain fees paid to Pimental regarding Amanda Lipinski (“Lipinski”) who has a special needs trust. Mughal said certain expenses must be approved by AHCCCS and there were concerns that the trust funds were being used “improperly and egregiously” in comparison with other AHCCCS members.

According to Mughal, AHCCCS identified that Pimental was billing Lipinski’s trust an hourly fee but is billing for normal business operations including Pimental’s internal billing activities, such as clerical support. Mughal said Lipinski has her own attorney and guardian ad litem. Despite that, Pimental charged Lipinski for consultations between Pimental and her own personal attorney. Mughal said it was unclear why Lipinski was billed for what seemed to be personal legal consultations between Pimental and her attorney.

Mughal said AHCCC had concerns about Pimental charging Lipinski for Pimental to retrieve tax garnishments that a state agency had garnished from Pimental and for what appeared to be a personal matter. Mughal said Pimental charged Lipinski for three hours of work for calling a pharmacy then driving to the pharmacy. Mughal said Pimental also

included an entry in her ledger that the ward has a “smart mouth.” Mughal said there was lack of consistence and documentation for what Pimental charged Lipinski.

Mughal further stated that Pimental was audited by the court in 2004 and was found to be in violation of standard practices. Based on the documentation AHCCCS reviewed, AHCCCS had concerns that the violations identified in the 2004 audit have not been address or corrected. Mughal attached a court filing involving PB1996-004512. Mughal noted that AHCCCS has additional documentation that could be provided to the Division but because those contain confidential information about Lipinski, AHCCCS wanted a guarantee that the documentation would be protected.

### **Summary of Response to Complaint**

Pimental, by and through counsel, filed a timely initial response to the complaint. Pimental said this was in reference to the administration of the guardianship of Lipinski and the A.L. Irrevocable Special Needs Trust (“Trust”).

Pimental said over the last several years, AHCCCS, and subsidiary Department of Developmental Disabilities (“DDD”) have systematically and unlawfully impeded Pimental in fulling her guardianship duties and caused a significant portion of the very fees about which they submitted the complaint. After years of litigation and administrative processes, Pimental, as guardian, successfully compelled AHCCCS and DDD to comply with the law. Pimental said AHCCCS took a series of inappropriate punitive action against the guardian and Lipinski including numerous redundant audits of the Trust, garnishment of Pimental’s personal tax returns for share of cost erroneously charged to Lipinski and threatening to disqualify the Trust from special treatment if the guardian paid her fees from the Trust. Pimental said the complaint is nothing more than a continuation of AHCCCS’s inappropriately punitive behavior.

Pimental provided procedural history of the case including that Pimental was appointed as guardian for Lipinski on January 24, 1997 in PB1996-004512 and on August 11, 1999, as conservator. On September 11, 2023, the court terminated the conservatorship and confirmed the appointment of Pimental as Trustee of the special needs trust. The court directed Pimental to provide annual trust accountings to Lipinski’s court-appointed counsel. The purpose of the special needs trust was to allow Lipinski to receive services through AHCCCS, DDD and Arizona Long Term Care System (“ALTCS”). Pimental said Lipinski current receives services through AHCCCS and has done so since 2003.

In the response to complaint, Pimental provided additional history which included difficulties and resistance Pimental, as guardian, encountered with DDD and Lipinski’s group home. Pimental said the group home and DDD refused to comply with the guardian’s requests and Pimental was forced to file petitions in court for declaration of guardian’s authority, which was ultimately granted on June 7, 2022. Pimental included information from the court that noted DDD’s failure to respond to the guardian’s repeated requests was abhorrent.

Regarding personal tax returns, Pimental said DDD garnished Pimental’s 2020 personal tax returns for alleged outstanding amounts owed by Lipinski to AHCCCS. Lipinski’s

obligation to the state for services she received through AHCCCS are paid for by the Trust, as they have been for the past 20 years. Pimental, through counsel, said the guardian is not obligated to pay from her personal funds for any of Lipinski's services or placement needs. Pimental did not initiate litigation against AHCCCS/DDD but at some point in 2021, Pimental, as guardian, was added as the financial guarantor for Lipinski. Pimental worked with Arizona Department of Economic Security and DDD to correct their records, which had the effect of reversing the garnishment of Pimental's personal tax returns.

Pimental said on May 20, 2021, AHCCCS conducted an audit of the special needs trust, the first in over a decade, to determine if Lipinski remained financially eligible for ALTCS. Pimental, as guardian, provided the information requested by AHCCCS after the agency's repeated and ongoing requests for additional information. On September 9, 2021, AHCCCS determined that Lipinski remained eligible for ALTCS.

According to Pimental, on August 24, 2021, DDD inappropriately terminated Lipinski's services because Pimental, as guardian, disagreed with provisions included in Lipinski's person-centered service plan. The guardian requested an Administrative Review of DDD termination of services. The Administrative Review was denied by DDD and Pimental requested a state fair hearing in October. On January 13, 2022, after months of ongoing correspondence and filings required as part of the administrative appeals process, DDD voluntarily withdrew its termination of services and services were reinstated.

Pimental said DDD again garnisheed Pimental's 2022 personal tax returns for \$38,031.63 allegedly owed by Lipinski to AHCCCS. Pimental said DDD conducted another audit of the special needs trust on February 23, 2023 seeking much of the same information that was provided in the 2021 audit. In March 2023, AHCCCS advised Pimental, as guardian, that the guardian's fees would not be approved as submitted because the fees were higher than the average guardian fees in Arizona. Pimental requested that AHCCCS identify those fees to which it objected but AHCCCS refused and threatened to disqualify the special needs trust from special status, which would result in Lipinski disqualifying for ALTCS. To protect Lipinski from disqualification, Pimental, as guardian, did not pay her fees for almost six months. Instead, the guardian filed a Petition for Approval of Fiduciary Fees and Expenses with the court on July 26, 2023. A hearing was set and AHCCCS was served notice of the hearing. Three days prior to the hearing on the Petition, AHCCCS approved disbursement of the guardian's fees. The hearing was vacated as a result of AHCCCS's approval of the guardian's fees.

Pimental said that during her appointment as trustee, the fees and costs have been paid by the Trust as permitted by statute. She said the accountings always included detailed description and invoices which support all fees paid to Pimental and counsel.

Pimental said AHCCCS has never provided her with details regarding its concerns with the guardian's fees as Pimental has repeatedly requested from AHCCCS. This would have allowed Pimental to address the concerns that had merit. Pimental said AHCCCS has never brought the fees issue to the court despite being provided the opportunity to do so.

Regarding the allegation of billing for normal business operations and internal business activities, such as clerical support, Pimental said AHCCCS does not identify which line

items it alleges are related to internal business activities and the allegation does not provide sufficient information to permit a response. Upon review of the guardian's enclosed invoices, Pimental identified no entries related to clerical support or her internal business activities. All entries, including those related to reconciliation of account information, are directly related to and for Lipinski's benefit.

Regarding Pimental charging for legal consultations, Pimental said that Lipinski has court-appointed counsel but no longer has guardian ad litem. The court appointed the guardian ad litem on November 15, 2021 and discharged the guardian ad litem on September 30, 2022.

Pimental said the guardian is entitled to have counsel represent her in her capacity as guardian and trustee of the Trust. All services provided by the law firm to the guardian were solely in relation to Pimental's administration of the guardianship and Trustee.

Regarding billing to retrieve tax garnishment, Pimental said there are no entries in the invoices paid in 2022 related to the garnishment of the guardian's taxes. Pimental said it is true that the guardian billed Lipinski in 2021 and 2023 for time spent on tasks incidentally related to garnishment of Pimental's tax returns. Pimental said AHCCCS should know that the garnishment issue was related to Lipinski because it was AHCCCS/DDD that garnished Pimental's personal tax returns for amounts that Lipinski allegedly owed for her share of costs and room and board.

Pimental, via counsel, said that Pimental, as guardian and trustee, is not a financial guarantor for Lipinski and is not obligated to pay from her personal funds for services of placement needs of the client. Upon being notified of the garnishment, the guardian had a duty and authority under Title 14 to determine if Lipinski's share of cost and room and board were in arrears and, if so, why; correct the amounts DDD allegedly were owed by Lipinski; and correct the information that AHCCCS/DDD had as to Lipinski's payor source. Pimental said those tasks were necessary and for Lipinski's benefit. Therefore, those tasks were appropriately billable to Lipinski. Pimental said the incidental effect of the guardian's work for Lipinski was the release of AHCCCS/DDD's inappropriate garnishment of the guardian's personal tax returns.

Regarding the pharmacy related billing, Pimental said, it is unclear to which time entry AHCCCS refers, but the time reference is entirely appropriate. Pimental said it is the guardian's duty to ensure that Lipinski's prescriptions are renewed and delivered in a timely manner. To avoid medication gaps, the guardian is required to coordinate with the group home, pharmacy, and medical provider, which can be time consuming work. Pimental added that all time spent communicating with the pharmacy and others regarding medical refills is appropriate and necessary to ensure continuity of care. Pimental said in past, the group home refused to pick up Lipinski's prescriptions thus requiring the guardian to perform such work. Now prescriptions are being delivered directly to Lipinski's residence. Pimental said time coordinating with the pharmacy to secure prescriptions was billed at a reduced rate ensuring that the guardian performing such work was cost-effective.

Regarding lack of consistency and transparency in billing, Pimental said there is insufficient information to permit a response, let alone an investigation. As a general

response, Pimental said the guardian issues monthly invoices for services. All invoices clearly indicate date, amount of time spent, hourly rate billed and tasks completed in compliance with Rule 33 of the Arizona Rules of Probate Procedure and ACJA §3-303. Pimental said the work performed by the guardian differs monthly because Lipinski's needs fluctuate.

Regarding the 2024 court audit and allegations that the audit issues have not been addressed or resolved, Pimental said, this allegation does not provide sufficient information to permit a response, let alone an investigation. AHCCCS does not specify what documentation it reviewed or what violations were identified in the 2004 audit that have not been addressed or resolved. AHCCCS does not state what evidence it has seen in the documentation it alleges to have reviewed to support its conclusion. Without additional information, this allegation is far too broad to provide a response.

Pimental said the AOC's fiduciary program conducted an audit in 2004 which resulted in a report requiring Pimental to implement changes to her practice. After the issuance of the report, a "re-audit" occurred by the fiduciary program to ensure compliance with recommendations. Pimental said the 2004 audit recommendations were fully resolved as part of the audit process. Since 2004, this is the only fiduciary complaint that has been filed against Pimental. Further, because AHCCCS does not have access to Pimental's case files or any information that would suggest that Pimental's case files are not in compliance with the 2004 audit findings, AHCCCS' references to the audit appears to be designed to impugn Pimental's reputation, as opposed to an expression of any real or tangible concern about her case files.

Regarding the complaint's references to Pimental's ledger containing an entry that the ward has a "smart mouth" and charging for this, Pimental stated that the wording of an entry dated September 9, 2021 was "not as clear as it should be. However, the time billed was for the conversation that the Guardian had with...regarding her behaviors and not a surcharge..."

### **Allegation 1: Dian Pimental failed to prudently manage trust funds by:**

#### **a) billing the estate for internal business activities such as clerical support**

The allegation submitted by AHCCCS did not include specific billing entries of concern.

In her response to the complaint, Pimental, by and through counsel, defended 'internal business activities' stating that the allegation did not provide sufficient evidence to permit a response. She stated there were no entries related to clerical support or internal business activities and clarified that all entries were directly related to and for the benefit of Lipinski. Pimental said all fees were submitted through annual accountings and approved by the court. She also maintained that communication with AHCCCS was time-consuming, part of fiduciary compliance, and therefore billable. She further emphasized the volume and complexity of information requested by AHCCCS.

With Pimental unavailable for an interview, the Division could only review the response to the complaint she submitted shortly after the complaint filing and the accounting/billing information she provided with the response to the complaint.

The Division's review of accounting records Pimental submitted to the Division did not reveal that she billed the estate for internal activities of the fiduciary including clerical support. Billing entries appeared to represent actions involving the administration of the trust and guardianship.

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**Allegation 1a is not substantiated**

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**b) billing the estate for legal consultations with her personal attorney**

Complainant noted that Lipinski had court-appointed counsel and guardian ad litem and that Pimental also retained counsel. It is possible that complainant thought Pimental's attorney of record, retained for the administration of the guardianship/trusteeship, independent of the ward's attorney, was Pimental's "personal" attorney.

In her response to the complaint, Pimental stated that the trust was billed for legal services provided by DeConcini McDonald Yetwin & Lacy, which represented Pimental in the administration of the guardianship and trust. Pimental stated all legal consultations were in the best interest of the trust, given the complexity of AHCCCS requirements. Pimental added that all fees were submitted through accountings and were approved by the court.

During their interview with the Division, AHCCCS representatives expressed concern over the total amount of legal fees paid but could not identify which individual charges were concerning or potentially a violation.

The Division reviewed the accounting records which reflected numerous legal billings. The billing for legal services were related to the administration of the guardianship and trust Which included a response to the tax garnishment issue addressed in the preceding Allegation 1c.

Fiduciaries are not prohibited from retaining counsel while serving as court-appointed guardians, conservators, personal representatives or trustees. Pimental retained counsel for the administration of the guardianship and trusteeeship. Based on the accounting records provided, the legal fees were associated with the administration of guardianship and trusteeeship. The Division did not find evidence that Pimental retained a personal attorney and billed the estate for consultations with a personal attorney.

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**Allegation 1b is not substantiated**

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**c) billing the estate to retrieve personal tax garnishment documents**

In the complaint, AHCCCS alleged Pimental billed the estate for matters related to the garnishment of her personal taxes.

In her response to the complaint, Pimental stated DDD garnished her 2020 personal tax returns for alleged outstanding amounts owed by Lipinski to AHCCCS. Lipinski's obligations to the state for services Lipinski received through AHCCCS was paid for by the Trust as they have been for 20 years. Pimental said the guardian is not obligated to pay from her personal funds for any of Lipinski's services or placement needs. Per Pimental's response to the complaint, disruptions in service happened when AHCCCS improperly determined that Lipinski was no longer eligible for services after AHCCCS conducted audits involving eligibility. Pimental, as guardian, requested an Administrative Review of DDD's termination of services. This occurred twice. The first in 2021 and again in 2022. DDD garnished Pimental's 2022 personal taxes. Pimental. On each occasion Lipinski was deemed eligible.

The tax garnishments were triggered by unpaid obligations from the trust. DDD had listed Pimental as a guarantor and garnished Pimental's personal tax returns for money due from Lipinski's trust. Pimental stated she was never a guarantor and defended charges to the trust because the funds were inappropriately garnished from Pimental.

In the Division's interview with AHCCCS, they explained the two garnishments were initiated by Division of Developmental Disabilities (DDD), a service system administered by the Arizona Department of Economic Security (DES) that provides services and supports to eligible individuals with developmental disabilities. AHCCCS stated they had nothing to do with the garnishment but felt it was improper for Pimental to bill Lipinski's trust to resolve this matter.

The Division reviewed the special needs trust documents. There was no language in the Trust identifying Pimental as a personal guarantor. The fiduciary's billing involved Pimental's defensive against the garnishment of her personal taxes and actions taken to have Lipinski's eligibility reinstated. Because DDD garnished funds they found to be owed by Lipinski's trust, Pimental's defense of the garnishment is appropriate. The Division did not find that Pimental's actions constituted misconduct or rose to the level of a violation.

### **Allegation 1c is not substantiated**

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#### **d) billing the estate excessively for pharmacy related tasks**

In the complaint, Mughal said Pimental charged Lipinski for three hours of work for calling a pharmacy then driving to the pharmacy

In her response to the complaint, Pimental stated she was unsure which pharmacy entry was of concern to AHCCCS. She defended the pharmacy related billing as valid and necessary to ensure Lipinski's prescriptions were renewed and delivered in a timely manner. Pimental said at the time of the events in question, Lipinski's group home did not pick up prescriptions, requiring time to be spent obtaining prescription medication.

In the interview with AHCCCS representatives, they were unable to elaborate on how they specifically believed the pharmacy related billing to be excessive. They thought the billing

of three hours seemed exorbitant for a prescription pickup but admitted they did not have details of the event.

In the Division’s review of the accounting, the three hours billed detailed a phone call and trip to the pharmacy. The entry, without additional details of the event within the accountings, is appropriately documented and does not appear excessive. It would not be uncommon for a fiduciary to perform numerous tasks including driving to a pharmacy to pick up medications and then deliver medications. The billing was for three hours of time expended but because each task was not itemized, it is difficult to know how much time was expended on each task. However, the total hours spent on the task was three hours.

With no additional information for this entry, the Division was not able to determine whether there was a violation.

**Allegation 1d is not substantiated**

**Allegation 2: Dian Pimental is not maintaining clear consistent documentation of charges.**

In her response to the complaint, Pimental maintained that her recordkeeping met the standard for annual court approval.

The Division’s review of the spreadsheet of services rendered provided in Pimental’s response discovered multiple instances of block billing. Block billing is not permissible and is identified in ACJA §3-303(D)(2)(c) as “...occurs when a timekeeper provides only a total amount of time spent working on multiple tasks, rather than an itemization of the time expended on a specific task.”

Examples of block billing found in Pimental’s accounting ledgers include the following:

07/10/2021: Block billing for administrative and account work

7/10/2021	ADMIN	ADMIN WORK, ACCOUNTING WORK, DRAFT REPORTS ETC FOR LEGAL TEAM TO PREPARE FOR SUBMIT TO ALTCS/AHCCCS PER THEIR REQUEST	2.5	95	237.5
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07/27/2021: Block billing for petition

7/27/2021	LEGAL	ADDITIONAL WORK ON PETITION NEEDED FOR ATTY & AHCCCS DOCS & DDD EM TO ATTY SEND RECEIPTS, EM TO DDD RE: WILL REVIEW & REPLY	2.5	135	337.5
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09/30/2021: Block billing for medical, lunch, snacks for home

9/30/2021	MEDICAL	AL HAD TO GO TO URGENT CARE ER :COVID TEST, LONG WAIT OUT OF TESTs 2 TRIPS TO THE ER TAKE LUNCH , SNACKS FOR HOME & DOCUMENTS	3.8	80	304	304
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11/01/2021: Block billing for multiple tasks

11/1/2021	CASE MGMT	PICK UP & RET TO BUS: VOL. JOB, HELP CLEAN FREEZER, LUNCH & SHOP				
	HV	LUNCH @ TACO MITCH	2	30	60	

As to a billing entry to the ward’s behavior and the ward having a “smart mouth,” in Pimental’s response to complaint she noted that this involved a September 9, 2021 entry. She clarified that her wording was unclear but stated that the billing was not a surcharge for identifying the ward’s behavior. The billing was for time expended for the conversation with the ward.

09/09/2021:

9/9/2021	LEGAL	EM FM ATTY x4 RE: ALTCS EM TO ATTY x4 RE: ALTCS	0.8	135	108	
	AL RUDE	AL WAS RUDE & SMART MOUTH W/ME TODAY	0.2	30	0.6	0.6

The Division found other similar examples.

11/26/2021: Vague billing for Lipinski’s perceived behavior

11/26/2021	HV	VERY IRRITABLE, SMART MOUTH & ATTITUDE ALL DAY, SENT HER HOME EARLY				
		HOLIDAY OVERNIGHT (no charge for 24 hr overnight guardianship service)	3	30	90	

02/10/2022: Vague billing for Lipinski’s perceived behavior

2/10/2022	CASE MGMT	PU/RET TO BUS: SHOP PERSONAL ITEMS, BAD MOOD TODAY, DEMANDING				
		PUSHY, RUDE, CONSTANT ARGUEING, RETURN HER HOME EARLY	2	35	70	6

Complainant alleged that Pimental failed to provide clear and consistent documentation of her billing. The accounting demonstrates that Pimental engaged in block billing, a practice barred by ACJA §3-303, initially adopted by Administrative Order 2012-63, effective September 1, 2012, and amended by various Administrative Orders. In each iteration of ACJA §3-303, the block billing prohibition remained intact. The problem with not itemizing the time expended on specific tasks is that it is difficult or impossible to determine how much time was spent on a given task. Although the accountings were approved, Pimental is required by code to ensure that the accountings are presented in accordance with the ACJA.

ACJA § 7-201(F)(1):

F. Role and Responsibilities of Certificate Holders.

1. Code of Conduct. Each individual certificate holder shall adhere to the code of conduct or standards of conduct, subsection (J) in the applicable section of the ACJA.

ACJA § 7-201(H)(6)(a):

6. Grounds for Discipline. A certificate holder is subject to disciplinary action if the board finds the certificate holder has engaged in one or more of the following:

a. Failed to perform any duty to discharge any obligation in the course of the certificate holder's responsibilities as required by law, court rules, this section or the applicable section of the ACJA;

ACJA § 7-202(F)(1):

F. Role and Responsibilities of Fiduciaries. In addition to the requirements of ACJA § 7 201(F), the following requirements apply:

1. Code of Conduct. Each licensed fiduciary must adhere to the code of conduct in subsection (J), required by A.R.S. § 14-5651(A)(1).

ACJA § 7-202(J)(1)(c)(2):

c. The fiduciary must:

(2) Provide or ensure that reports, notices, financial accounts, and other documents are timely, complete, accurate, understandable, in a form acceptable to the court, consistent with the requirements specified in Arizona law, court rule, and the applicable sections of the Arizona Code of Judicial Administration.

ACJA § 3-303(D)(2)(c):

2. Compensation of the Professional. Unless otherwise ordered by the court, compensation and reimbursement for professional services shall meet the following requirements:

c. "Block billing" is not permitted. Block billing occurs when a timekeeper provides only a total amount of time spent working on multiple tasks, rather than an itemization of the time expended on a specific task.

### **Allegation 2 is substantiated**

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### **Allegation 3: Dian Pimental failed to address or correct identified practice violations from a 2004 audit.**

Complainant did not identify what Pimental was alleged to have failed to address or correct from a previous audit. Complainant seems to imply that the allegations presented in the complaint serve as a basis for Allegation 3.

In her response to the complaint, Pimental stated the complaint did not directly address why the same types of deficiencies persisted or what changes, if any, were implemented after 2004. Pimental also noted that all annual accountings subsequent to the audit were reviewed and approved by the court.

The Division reviewed the compliance audit on Pimental Associates, LLC, conducted in January and May 2004.<sup>1</sup> The report included 12 findings. The fiduciary's response was included and the fiduciary agreed to improve and change methods as necessary.

Pimental's fiduciary license has expired. The allegation substantiated in this complaint is Allegation 2 which involved block billing as identified in ACJA §3-303. The code was adopted in September 2012, eight years after the 2004 compliance audit referenced in allegation 3.

In the absence of a compliance audit on this fiduciary, the Division cannot conclude that Pimental failed to address or correct identified practice violations from a 2004 audit. However, the Division notes that Finding 10 (diligence) of the 2004 audit report, auditors found, in part, that Pimental had extended and frequent absences from the business and that no local fiduciary was left in charge in case of an emergency. Pimental responded to the audit noting that she has never left any of her clients without a backup contact person.

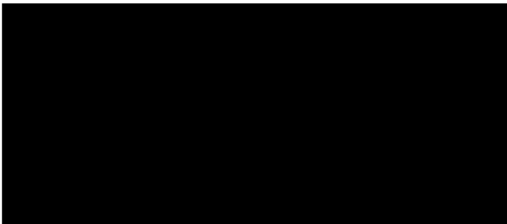
In the services rendered ledger involving Lipinski, Pimental entered that from June 1, 2021 through July 24, 2021, she took Lipinski on an annual vacation apparently as she has for the over 20 years. Pimental noted that they were gone for three weeks instead of the usual month or longer. Although Pimental did not bill the estate for any time or expense related to the vacation, it does indicate that Pimental continued taking extended vacations. It is not clear whether Pimental had a plan to establish a back-up fiduciary to assist or take charge during Pimental's extended absence. While this suggests that Pimental continued some of the actions that were identified in Finding 10, the Division cannot conclude there was a violation as identified in this allegation.

**Allegation 3 is not substantiated**

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**DISCIPLINARY HISTORY:**

None.



09/05/2025 \_\_\_\_\_  
Date

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**REVIEWED BY:**

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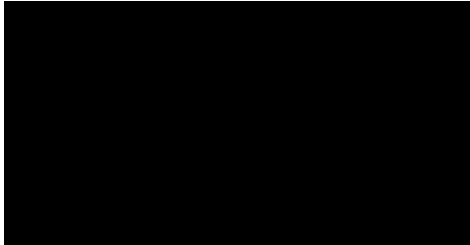
<sup>1</sup> [CompAuditPimental\\_AssocJanandMay2004-red031512.pdf](#)



September 5, 2025

Pasquale Fontana, Manager      Date  
Certification and Licensing Division

**REVIEWED BY:**



September 5, 2025

Abigail Raddatz, Director      Date  
Certification and Licensing Division      Date

**ARIZONA SUPREME COURT  
ADMINISTRATIVE OFFICE OF THE COURTS  
REVIEW AND DECISION OF THE PROBABLE CAUSE  
EVALUATOR**

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**REVIEW AND DECISION OF THE PROBABLE CAUSE EVALUATOR:**

Under ACJA § 7-201(H)(5)(a), the deputy director, serving in the capacity of probable cause evaluator under ACJA § 7-201(D)(3)(a), having conducted an independent review of the facts and evidence gathered during the course of the investigation of complaint numbers 23-0036 (Dian Pimental):

- Directs division staff to investigate further.
- Determines probable cause does not exist demonstrating the certificate holder has committed any acts of misconduct or violations of the statutes, court rules, this section, or the applicable section of the ACJA and enters a written finding to that effect as to Allegation(s):

1a, 1b, 1c, 1d, and 3

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- Determines probable cause exists demonstrating the certificate holder has committed one or more acts of misconduct or violations of the statutes, court rules, this section, or the applicable section of the ACJA and enters a written finding to that effect as to Allegation(s):

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10/27/2025  
Date

Probable Cause Evaluator

**ARIZONA SUPREME COURT  
ADMINISTRATIVE OFFICE OF THE COURTS  
RECOMMENDATION TO THE BOARD**

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<b>LICENSE HOLDER INFORMATION</b>	<b>License Holder:</b>	Dian Pimental
	<b>License Number:</b>	██████████
	<b>Type of License:</b>	Individual Fiduciary

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**RECOMMENDATION TO THE FIDUCIARY BOARD (“BOARD”):**

It is recommended that the Board accept the finding of the Probable Cause Evaluator and enter a finding that Dian Pimental has not committed the alleged act(s) of misconduct in Allegations 1a, 1b, 1c, 1d, and 3 as detailed in the Investigation Summary, Determination, Probable Cause Review, and Recommendation Report in complaint number 23-0036.

It is further recommended that the Board dismiss Allegations 1a, 1b, 1c,1d, and 3 with prejudice.

It is further recommended that the Board accept the finding of the Probable Cause Evaluator and enter a finding that Dian Pimental has committed the alleged act(s) of misconduct in Allegation 2 as detailed in the Investigation Summary, Determination, Probable Cause Review, and Recommendation Report in complaint number 23-0036.

It is further recommended that the Board enter a finding that grounds for informal disciplinary action exists under Arizona Code of Judicial Administration (“ACJA”) § 7-201(H)(6) for act(s) of misconduct involving ACJA §§ 7-201(F)(1), 7-201(H)(6)(a), 7, ACJA §§ 7-202(F)(1), § 7-202(J)((1)(c)(2), and § 3-303(D)(2)(c).

Mitigating factors under ACJA § 7-201(H)(22)(b)(1):

- [ x ] The absence of a prior disciplinary record;
- [ ] The absence of a dishonest motive;
- [ ] The absence of a selfish motive;
- [ ] Personal or emotional problems;
- [ ] A timely good faith effort to make restitution or to rectify consequences of misconduct;
- [ ] Full and free disclosure to the division staff, the board or the hearing officer;
- [ ] A cooperative attitude toward any proceedings;
- [ ] Inexperience in the practice of the profession or occupation;
- [ ] Character or reputation;
- [ ] Physical or mental disability;
- [ ] Physical or mental impairment;
- [ ] Delays in the disciplinary proceedings;
- [ ] Interim rehabilitation;
- [ ] Imposition of other penalties or sanctions;
- [ ] Remorse;
- [ ] The remoteness of prior offenses;

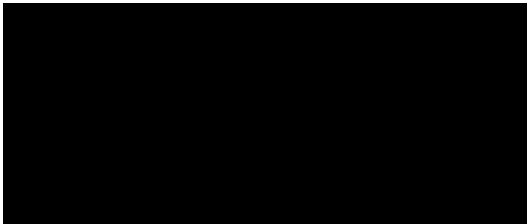
[ x ] Other: license expired June 1, 2024

Aggravating factors under ACJA § 7-201(H)(22)(b)(2):

- A prior disciplinary record;
- A dishonest motive;
- A selfish motive;
- Multiple offenses;
- Bad faith obstruction of the disciplinary proceedings by intentionally failing to comply with this section, the applicable section of ACJA, court rules or orders of the hearing officer; (Failure to respond to Division requests sent to a valid point of contact reflects an uncooperative attitude toward the investigation)
- Submission of false evidence, false statements or other deceptive practices during the discipline process;
- Refusal to acknowledge wrongful nature of the conduct;
- Vulnerability of the victim;
- Substantial experience in the profession or occupation;
- Indifference to making restitution;
- Other: \_\_\_\_\_

It is further recommended that the Board direct the Division to issue a Letter of Concern to Dian Pimental.

**SUBMITTED BY:**



October 27, 2025

Abigail Raddatz, Director      Date  
Certification and Licensing Division

**ARIZONA SUPREME COURT  
ADMINISTRATIVE OFFICE OF THE COURTS  
DECISION AND ORDER OF THE BOARD**

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**DECISION AND ORDER:**

The Board having reviewed the above Investigation Summary, Determination, Probable Cause Review, and Recommendation Report, regarding complaint number 23-0036 involving Dian Pimental, fiduciary license number [REDACTED] (expired), makes a finding of facts and this decision, based on the facts, evidence, and analysis as presented and:

- Request division staff to conduct further investigation;
- Refer the complaint to another entity with jurisdiction;

Referral to: \_\_\_\_\_

- Determine no violation exists and dismiss the complaint
  - with prejudice
  - without prejudice
- Determine no acts of misconduct or violation occurred and no discipline is warranted; however the certificate holder's actions need modification or elimination and issue an advisory letter pursuant to subsection (D)(5)(c)(1)(g);
- Enter a finding the certificate holder has violated any provisions of the statutes, court rules, this section, or the applicable ACJA specific sections or subsection (H)(6) and order an emergency summary suspension, pursuant to subsection (H)(9)(d);
- Enter a finding the certificate holder has violated any of the provisions of the statutes, court rules, this section, the applicable ACJA sections or subsection (H)(6) and issue an order imposing any or a combination of the following information or formal disciplinary sanctions:
  - Issue a letter of concern
  - Issue a censure
  - Resolve any found acts of misconduct or violations by consent order or other negotiated settlement
  - Place specific restrictions on a certificate
  - Place the certificate holder on probation or a set period of time under specified conditions
- Mandate additional training for the certificate holder
- Issue a cease and desist order pursuant to subsection (E)(6)

- Order suspension of a certificate for a set period of time with specific conditions for reinstatement
- Order revocation of a certificate with specific conditions for reinstatement
- Assess costs associated with the investigation and disciplinary proceedings; or
- Impose civil penalties associated with the investigation and disciplinary proceedings.
  
- Order the preparation of documents necessary for informal or formal disciplinary actions under subsection (H)(7)(b), (H)(8)(b) or (H)(9)(b)
- Request the license holder appear before the Board to participate in a Formal Interview, pursuant to ACJA § 7-201(H)(8).
- Enter a finding the public health, safety or welfare is at risk, requires emergency action, and orders the immediate emergency suspension of the license and sets an expedited hearing for:  
  
Date, Time, and Location: \_\_\_\_\_
- Order the filing of Notice of Formal Charges, pursuant to ACJA § 7-201(H)(10).
- Adopts the recommendations of the Division Director.
- Does not adopt the recommendations of the Division Director and orders:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



The Hon. Jennifer Perkins, Chair  
 Fiduciary Board

11/18/2025  
 \_\_\_\_\_  
 Date