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**New Mexico Regulation and Licensing Department**  
**BOARDS AND COMMISSIONS DIVISION**  
**New Mexico Public Accountancy Board**  
5500 San Antonio Drive, NE ▪ Suite A ▪ Albuquerque, New Mexico 87109  
(505) 222-9850 ▪ Fax (505) 222-9855 ▪ www.rld.state.nm.us

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**MINUTES**  
Regular Board Meeting  
February 18, 2020

**BOARD MEMBERS IN ATTENDANCE:**

Mr. C. Jack Emmons, CPA, Chairman  
Mr. Patrick Stewart, Vice Chair, Public Member  
Mr. William R. Golden, CPA  
Mr. Farley Vener, CPA

**BOARD MEMBERS NOT IN ATTENDANCE:**

Mr. Dennis Houston, CMA, Secretary, Public Member  
Ms. Maria Cassimus, CPA, Treasurer

**ATTORNEY GENERAL'S OFFICE  
STAFF IN ATTENDANCE:**

Ms. Delilah Tenorio, AAG, Board Counsel  
Ms. Valerie Joe, AAG, Board Counsel

**PUBLIC IN ATTENDANCE:**

Peter A. Chew  
Barbara Rudolph  
Lilia Ruiz  
Kelcy Flanagan

**BOARD STAFF IN ATTENDANCE:**

Ms. Jeanette Contreras, Executive Director  
Mr. Ernest Santucci, Investigator  
Ms. Noël Davis, Licensing Manager  
Ms. Alexa Martinez, Licensing and Financial Administrator

**PLACE & TIME:**

The New Mexico Public Accountancy Board held a Board Meeting on February 18, 2020, at 9:00 a.m. in the RLD Conference Room, 5500 San Antonio Dr. NE, Albuquerque, NM 87109.

**1. CALL MEETING TO ORDER, ROLL CALL, INTRODUCTION OF GUESTS**

Chairman Emmons called the meeting to order at 9:12 a.m. Roll call was taken by Ms. Contreras.

**MEMBERS PRESENT:**

Mr. C. Jack Emmons, CPA, Chairman  
Mr. Patrick Stewart, Vice Chair, Public Member  
Mr. William R. Golden, CPA  
Mr. Farley Vener, CPA

**MEMBERS ABSENT:**

Mr. Dennis Houston, CMA, Secretary, Public Member  
Ms. Maria Cassimus, CPA, Treasurer

A quorum was determined to be present.

## **2. APPROVAL OF AGENDA**

**Member** Patrick Stewart made a **MOTION** to approve the agenda as written. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

## **3. APPROVAL OF MINUTES FROM December 17, 2019, REGULAR BOARD MEETING**

**Member** Patrick Stewart made a **MOTION** to approve the December 17, 2019, Regular Board Meeting Minutes as written. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

## **4. EXECUTIVE DIRECTOR REPORT – Jeanette Contreras**

- 2020 Firm Renewal Notices to be sent out.

## **5. NEW BUSINESS**

- a) Adoption of the 2020 Open Meetings Act Resolution – *Jeanette Contreras*

**Member** William Golden made a **MOTION** to approve the adoption of the 2020 Open Meetings Act. **Member** Patrick Stewart **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- b) Election of Officers for 2020 – *Chairman Emmons & Jeanette Contreras*

Mr. C. Jack Emmons, CPA, Chairman  
Mr. Patrick Stewart, Vice Chair, Public Member  
Mr. Dennis Houston, Secretary, Public Member, CMA

**Member** Patrick Stewart made a **MOTION** to approve the selection of officers for 2020 and reconsider appointment for Treasurer at the April Board meeting, in lieu of Ms. Cassimus absence. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- c) NMPAB Statistics for 2019 – *Jeanette Contreras*
- d) 38<sup>th</sup> Annual Conference for Executive Directors and the 25<sup>th</sup> Annual Conference for Board of Accountancy Legal Counsel – *Jeanette Contreras*
- e) CPA Practice Analysis – *Chairman Emmons*
- f) Swearing in Ceremony Dates for 2020 – *Jeanette Contreras*
  - Friday, May 1, 2020
  - Friday, November 6, 2020
- g) NMSCPA's Updates – *Kelcy Flanagan*
  - Diversity Collaboration Initiative
  - Recruitment Project Suggested
- h) Legislation 2020 Update – *Kelcy Flanagan & Jeanette Contreras*
  - Continuous Testing Modernization

## **6. OLD BUSINESS**

- i) Rules Hearing for 2020 Update – *Chairman Emmons & Jeanette Contreras*

Proposed updates:

- 16.60.1.7 NMAC – Definitions;
- 16.60.1.9 NMAC – Board Operation;
- 16.60.1.10 NMAC – Fees and Obligations;

**Member** Patrick Stewart made a **MOTION** to accept the proposed Rules Amendments 16.60.1.7 NMAC, 16.60.1.9 NMAC, and 16.60.1.10 NMAC as amended. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- 16.60.2.10 NMAC – Examination Administration;
- 16.60.3.8 NMAC – Application Requirements;
- 16.60.3.9 NMAC – Initial Certificate/License Requirements
- 16.60.3.12 NMAC – Reinstatement Requirements
- 16.60.3.15 NMAC – Continuing Professional Education (CPE) Required to Obtain or Maintain an “Active” CPA License;
- 16.60.4.8 NMAC – Firm Permit Application, Renewal, Reinstatement and Notification Requirements;
- 16.60.5.11 NMAC – Rules of Conduct; and
- 16.60.5.13 NMAC – Unauthorized Use of the CPA Title.

**Member** Farley Vener made a **MOTION** to accept the proposed Rules Amendments 16.60.2.10 NMAC, 16.60.3.8 NMAC, 16.60.3.9 NMAC, 16.60.3.12 NMAC, 16.60.3.15 NMAC, 16.60.4.8 NMAC, 16.60.5.11 NMAC, and 16.60.5.13 NMAC as amended. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

**Member** Patrick Stewart made a **MOTION** to move proposed rules amendments to the April 28, 2020, Rules Hearing. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

## **7. PUBLIC COMMENT**

None

## **8. EXECUTIVE SESSION**

**Member** C. Jack Emmons made a **MOTION** that the New Mexico Public Accountancy Board enter into Executive Session to discuss the items listed under Agenda Item 8, Executive Session pursuant to Sections 10-15-1 H (1) of the Open Meetings Act authorizing closed sessions for matters related to issuance, suspension, renewal, or revocation of a license. **MEMBER** Patrick Stewart **SECONDED** the motion.

Roll Call Vote:

<b><u>BOARD MEMBERS</u></b>	<b><u>VOTE</u></b>
C. Jack Emmons	YES
Patrick Stewart	YES
William Golden	YES
Farley Vener	YES

Motion **PASSED** by **UNANIMOUS APPROVAL**. The Board entered into Executive Session at 10:40 a.m., and the recorder was turned off.

The Board returned from Executive Session at 11:38 a.m. The matters discussed in the closed meeting were limited only to the items listed in the motion to close.

### a) Complaints:

Case No. 2018-12 Issue Order granting relinquishment of license and the payment of a \$1,000.00 fine within 30 days of Order.

New Mexico Public Accountancy Board  
February 18, 2020, Board Meeting Minutes

- Case No. 2018-50 Issue Default Order revoking license.
- Case No. 2019-49 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$1,000.00 fine for operating without a firm permit by March 20, 2020.
- Case No. 2020-01 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$100.00 fine for not meeting the 20 CPE yearly hour minimum for the 12-1-2018 through 11-30-2019 reporting year by March 20, 2020.
- Case No. 2020-02 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$1,284.00 fine (\$1,084.00 for CPE hour shortage, \$100.00 for the Technical hours violation, and \$100.00 for the 20 hour minimum per year CPE violation); and the completion of 44.5 CPE hours of coursework which must include 20.5 CPE Technical hours by May 15, 2020.
- Case No. 2020-03 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$600.00 fine (\$500.00 for CPE hour shortage, \$100.00 for the 20 hour minimum per year CPE violation); and the completion 20 CPE hours of coursework by May 15, 2020.
- Case No. 2020-04 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$1972.00 fine (\$1,572.00 for CPE hour shortage; and \$200.00 for violating the minimum 20 CPE hours per year rule for two reporting years; and \$100.00 for failing to meet the minimum 96 CPE Technical hours per reporting cycle violation; and \$100.00 for failing to meet the minimum 4 CPE Ethic hours per reporting cycle violation); and the completion of 70.5 CPE hours, which must include 49.5 CPE Technical hours and 4 CPE Ethic hours by April 6, 2020.
- Case No. 2020-05 Issue NCA

Case No. 2018-12, 2018-50, 2019-49, and Case No. 2020-05, **Member** Patrick Stewart made a **MOTION** to approve the Board decisions. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

Case No. 2020-01 through 2020-04, **Member** Patrick Stewart made a **MOTION** to approve the Board decisions. **Member** William Golden **SECONDED** the motion. Motion **PASSED** with three (3) in favor of and one (1) abstention by **Member** Farley Vener, member of the Complaint Committee.

b) Case Closures

- Case No. 2019-43 Close Case  
Case No. 2019-44 Close Case  
Case No. 2019-45 Close Case  
Case No. 2019-46 Close Case  
Case No. 2019-47 Close Case  
Case No. 2019-48 Close Case  
Case No. 2019-50 Close Case  
Case No. 2019-51 Close Case

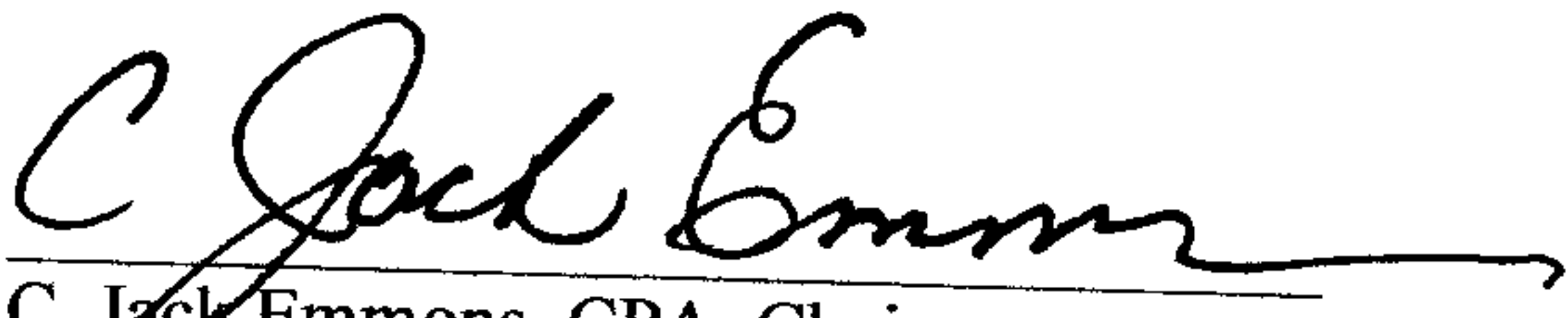
Case No. 2019-43 through 2019-48, Case No. 2019-50, through 2019-51, **Member** Patrick Stewart made a **MOTION** to approve the Board decisions to close these cases. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

**9. NEXT MEETING DATE AND LOCATION**

Regular Board Meeting and Rule Hearing is scheduled for April 28, 2020, in the Albuquerque main conference room.

**10. ADJOURNMENT**

There being no other business to come before the Board, the meeting was adjourned at 11:50 a.m.

  
C. Jack Emmons, CPA, Chairman

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Dennis Houston, CMA, Secretary