



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
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MINUTES
Board Meeting
August 21, 2018

BOARD MEMBERS IN ATTENDANCE: Mr. C. Jack Emmons, CPA, Chairman
Mr. Patrick Stewart, Vice Chair, Public Member
Mr. Dennis Houston, Secretary, Public Member
Mr. William R. Golden, CPA (Via Phone)
Mr. Farley Vener, CPA

BOARD MEMBERS NOT IN ATTENDANCE: Ms. Maria Cassimus, Treasurer, CPA

ATTORNEY GENERAL'S OFFICE

STAFF IN ATTENDANCE: Ms. Delilah Tenorio, AAG, Board Counsel

PUBLIC IN ATTENDANCE:

Dan Dustin, NASBA
Kelcy Flanagan, NMSCPA
William D. Scolah
Peter A. Chew

BOARD STAFF IN ATTENDANCE:

Ms. Jeanette Contreras, Executive Director
Mr. Ernest Santucci, Investigator
Ms. Alexa Martinez, Financial Specialist

PLACE & TIME:

The New Mexico Public Accountancy Board held a Board Meeting on August 21, 2018, at 9:00 a.m. in the RLD Conference Room, 5500 San Antonio Dr. NE, Albuquerque, NM 87109.

1. CALL MEETING TO ORDER AND ROLL CALL

Chairman Emmons called the meeting to order at 9:05 a.m. Roll call was taken by Ms. Contreras.

MEMBERS PRESENT:

Mr. C. Jack Emmons, CPA, Chairman
Mr. Patrick Stewart, Vice Chair, Public Member (9:09 am)
Mr. Dennis Houston, Secretary, Public Member
Mr. William R. Golden, CPA (via phone)
Mr. Farley Vener, CPA

MEMBERS ABSENT:

Ms. Maria Cassimus, Treasurer, CPA

A quorum was determined to be present.

2. APPROVAL OF AGENDA

Member William Golden made a **MOTION** to add Item 5(g) **for discussion only**, the matter of Maurice Ezell, CPA, and the Agenda was amended, with no other changes to the Agenda. Member Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

3. APPROVAL OF MINUTES FROM June 19, 2018, REGULAR BOARD MEETING

Member William Golden made a **MOTION** to approve the June 19, 2018, Regular Board Meeting Minutes as written. Member Farley Vener **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

4. EXECUTIVE DIRECTOR REPORT

Executive Director Report – *Jeanette Contreras*

- Administration Transition Report
- Department of Public Safety Audit
- Rules Hearing
- Sherriff's Association Southern Training Conference
- Semiannual New Mexico Public Accountancy Board Newsletter

5. NEW BUSINESS

- a) Visitor Introductions
- b) Hot Topics: NASBA's 2018 Western Regional Meeting – *C. Jack Emmons*
- c) Swearing in Ceremony, November 5, 2018 – *Jeanette Contreras*
Proposed Keynote Speaker: Wayne Johnson, New Mexico State Auditor
- d) Governor's Executive Order – *Jeanette Contreras*
- e) Visit to Oklahoma Board of Accountancy – *C. Jack Emmons*
- f) NASBA Update – *Dan Dustin, CPA, NASBA Vice President of State Board Relations & C. Jack Emmons*
- g) For discussion only, the matter of Maurice Ezell, CPA – *William Golden*

6. OLD BUSINESS

- h) Personnel Update – *Jeanette Contreras*
- i) Peer Review Process Update – *Kelcy Flanagan*

7. PUBLIC COMMENT

Open Floor

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** Farley Vener **SECONDED** the motion.

Roll Call Vote:

| <u>BOARD MEMBERS</u> | <u>VOTE</u> |
|----------------------|-------------|
| C. Jack Emmons | YES |
| Patrick Stewart | YES |
| Dennis Houston | YES |
| William Golden | YES |
| Farley Vener | YES |

Motion **PASSED** by **UNANIMOUS APPROVAL**. The Board entered into Executive Session at 10:49 a.m., and the recorder was turned off.

The Board returned from Executive Session at 11:54 a.m. The matters discussed in the closed meeting were limited only to the items listed in the motion to close.

New Mexico Public Accountancy Board
August 21, 2018, Board Meeting Minutes

a) Complaints:

- Case No. 2018-25 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$1,050.00 fine (\$850.00 for CPE hour shortage, \$100.00 for not meeting the 20 CPE hour requisite yearly minimum, \$100.00 for failing to meet the 96 Technical CPE hour minimum); and the completion of 40 CPE hours, which must include 16 Technical CPE hours by September 28, 2018.
- Case No. 2018-26 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine for CPE hour shortage; and the completion of 2 CPE hours by September 21, 2018.
- Case No. 2018-27 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$200.00 fine for CPE Ethics hours shortage; and the completion of 4 CPE Ethics hours by September 21, 2018.
- Case No. 2018-28 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine for CPE Ethics hours shortage; and the completion of 2 CPE Ethics hours by September 21, 2018.
- Case No. 2018-29 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$200.00 fine for CPE Ethics hours shortage; and the completion of 4 CPE Ethics hours by September 21, 2018.
- Case No. 2018-30 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$600.00 fine (\$500.00 for CPE hour shortage, \$100.00 for failing to meet the 96 Technical CPE hour minimum); and the completion of 21 CPE hours, which must include 15 Technical CPE hours by September 28, 2018.
- Case No. 2018-31 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$250.00 fine for CPE hour shortage; and the completion of 3 CPE hours by September 21, 2018.
- Case No. 2018-32 Grant hardship CPE waiver for the 2018-2019 renewal.
- Case No. 2018-33 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$1,090.00 fine (\$890.00 for CPE hour shortage, \$100.00 for not meeting the 20 CPE hour requisite yearly minimum, \$100.00 for failing to meet the 96 Technical CPE hour minimum); and the completion of 42 CPE hours, which must include 18 Technical CPE hours by September 28, 2018.
- Case No. 2018-34 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$250.00 fine for CPE hour shortage; and the completion of 3.5 CPE hours by September 21, 2018.
- Case No. 2018-35 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$400.00 fine for CPE hour shortage; and the completion of 18 CPE hours by September 28, 2018.
- Case No. 2018-36 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$250.00 fine for failing to disclose a reportable event due by September 21, 2018.
- Case No. 2018-37 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$250.00 fine for failing to disclose a reportable event due by September 21, 2018.

Case No. 2018-25 through 2018-37, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee. **Member** William Golden **SECONDED** the motion. Motion **PASSED** with four (4) in favor of and one (1) abstention by **Member** Farley Vener, member of the Complaint Committee.

b) Case Closures:

| | |
|------------------|------------|
| Case No. 2018-19 | Close Case |
| Case No. 2018-20 | Close Case |
| Case No. 2018-21 | Close Case |
| Case No. 2018-22 | Close Case |
| Case No. 2018-24 | Close Case |

Case No. 2018-19 through 2018-22, and 2018-24, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

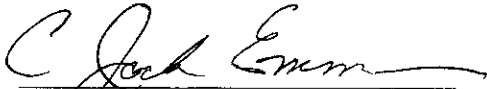
c) Reviewing of application criminal history questionnaire – *Jeanette Contreras*

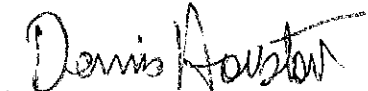
9. NEXT MEETING DATE AND LOCATION

Regular Board meeting, October 16, 2018, in the Albuquerque main conference room.

10. ADJOURNMENT

There being no other business to come before the Board, the meeting was adjourned at 11:58 a.m.


C. Jack Emmons, CPA, Chairman


Dennis Houston, Secretary