



New Mexico Regulation and Licensing Department
BOARDS AND COMMISSIONS DIVISION
New Mexico Public Accountancy Board

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MINUTES
Board Meeting
October 16, 2018

BOARD MEMBERS IN ATTENDANCE: Mr. C. Jack Emmons, CPA, Chairman
Mr. Patrick Stewart, Vice Chair, Public Member
Mr. Dennis Houston, Secretary, Public Member
Ms. Maria Cassimus, Treasurer, CPA
Mr. William R. Golden, CPA
Mr. Farley Vener, CPA

BOARD MEMBERS NOT IN ATTENDANCE: All Present

**ATTORNEY GENERAL'S OFFICE
STAFF IN ATTENDANCE:** Ms. Delilah Tenorio, AAG, Board Counsel

PUBLIC IN ATTENDANCE: Darla G. Dollahon, CPA
Sophie S. Martin, NM Board of Bar Examiners

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 October 16, 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 (9:15 am)
Mr. Dennis Houston, Secretary, Public Member
Ms. Maria Cassimus, Treasurer, CPA
Mr. William R. Golden, CPA
Mr. Farley Vener, CPA

MEMBERS ABSENT: All Present

A quorum was determined to be present.

2. APPROVAL OF AGENDA

Member Maria Cassimus made a **MOTION** to approve the agenda as written. Member Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

3. APPROVAL OF MINUTES FROM August 21, 2018, REGULAR BOARD MEETING

Member William Golden made a **MOTION** to approve the August 21, 2018, Regular Board Meeting Minutes as written. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

4. EXECUTIVE DIRECTOR REPORT

5. NEW BUSINESS

- a) Regional Conference Call – September 12, 2018 – *C. Jack Emmons*
Congratulations to Chairman Emmons for another year with NASBA.
- b) NASBA's 11th Annual Meeting October 28-31, 2018 – *C. Jack Emmons*
- c) NMPAB Licensing Matrix – *Farley Vener & Jeanette Contreras*
- d) NASBA Candidate Examination Performance – *Jeanette Contreras*
- e) Attempt to Eliminate Professional Boards – the Boards Position. **Action Item** – *C. Jack Emmons*

Member Patrick Stewart made a **MOTION** to stand on the New Mexico Public Accountancy Board statutory requirements and acknowledge the proposed Executive Order. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- f) New Mexico Taxation and Revenue Department – ACD-31111: Financial Information Statement for Business Form – *William Golden*
 - **Member** Golden will draft an informative item to be included in the NMPAB Newsletter.
- g) Request by Limin Zhu for Change of Status (Inactive since 2004) to active. **Action Item** – *Jeanette Contreras*

Member Dennis Houston made a **MOTION** to approve the Change of Status Application of CPA License request by Limin Zhu from Inactive to Active. **Member** Maria Cassimus **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- h) Request by Mary Grotefend for Reinstatement of CPA License (Canceled since 2008) **Action Item** – *Jeanette Contreras*

Member Patrick Stewart made a **MOTION** to approve the Reinstatement of CPA License request by Maria Grotefend. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

6. OLD BUSINESS

- i) Swearing in Ceremony, November 5, 2018 – *C. Jack Emmons & Jeanette Contreras*
 - Wayne Johnson, New Mexico State Auditor, confirmed as Keynote Speaker
- j) Personnel Update – *Jeanette Contreras*
- k) Peer Review Process Update – *Kelcy Flanagan & Jeanette Contreras*
 - 5 month process, verbiage of notification added to acceptance letter
 - NMPAB Newsletter item spotlight will be added regarding reporting peer reviews to the Board.

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** Patrick Stewart **SECONDED** the motion.

Roll Call Vote:

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

Motion **PASSED** by **UNANIMOUS APPROVAL**. The Board entered into Executive Session at 10:50 a.m., and the recorder was turned off.

The Board returned from Executive Session at 11:45 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 NCA for Disciplinary Action
- Case No. 2018-23 Issue NCA for Disciplinary Action
- Case No. 2018-38 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 by November 21, 2018.
- Case No. 2018-39 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$1,400.00 fine (\$1,200.00 for CPE hour shortage, \$100.00 for not meeting the requisite 20 CPE hour yearly minimum, \$100.00 for failing to meet the 96 Technical CPE hour minimum); and the completion of 51 CPE hours, which must include 27 Technical CPE hours by November 28, 2018.
- Case No. 2018-40 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 by November 21, 2018.
- Case No. 2018-41 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 by November 21, 2018.
- Case No. 2018-42 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 Ethic hours by November 21, 2018.
- Case No. 2018-43 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine for not meeting the requisite 20 CPE yearly hour minimum by November 21, 2018.
- Case No. 2018-44 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine for not meeting the requisite 20 CPE hour yearly minimum by November 21, 2018.
- Case No. 2018-45 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$450.00 fine (\$350.00 for CPE hour shortage, \$100.00 for not meeting the requisite 20 CPE hour yearly minimum); and the completion of 15 CPE hours by November 28, 2018.

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- Case No. 2018-46 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine for not meeting the requisite 20 CPE hour yearly minimum by November 21, 2018.
- Case No. 2018-47 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$1,010.00 fine (\$810.00 for CPE hour shortage, \$100.00 for not meeting the requisite 20 CPE hour yearly minimum, \$100.00 for failing to meet the 96 Technical CPE hour minimum); and the completion of 33 CPE hours, which must include 9 Technical CPE hours by November 28, 2018.
- Case No. 2018-48 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$856.25 fine (\$556.25 for CPE hour shortage, \$100.00 for not meeting the requisite 20 CPE hour yearly minimum, \$200.00 for failing to meet the requisite 4 CPE Ethic hours); and the completion of 23 CPE hours, which must include 4 CPE Ethic hours by November 28, 2018.
- Case No. 2018-49 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine; and the completion of 1.5 CPE hours by November 21, 2018.
- Case No. 2018-50 Issue NCA for Disciplinary Action.

Case No. 2018-12 and 2018-23, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

Case No. 2018-38 through 2018-49, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** with four (4) in favor of and two (2) abstentions by **Member** Maria Cassimus and **Member** Farley Vener, members of the Complaint Committee.

Case No. 2018-50, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** with five (5) in favor of and one (1) abstention by **Member** William Golden.

b) Case Closures:

- Case No. 2018-25 Close Case
Case No. 2018-26 Close Case
Case No. 2018-27 Close Case
Case No. 2018-28 Close Case
Case No. 2018-29 Close Case
Case No. 2018-30 Close Case
Case No. 2018-33 Close Case
Case No. 2018-34 Close Case
Case No. 2018-35 Close Case
Case No. 2018-36 Close Case
Case No. 2018-37 Close Case

Case No. 2018-25 through 2018-30, and 2018-33 through 2018-37, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee to close these cases. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.


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

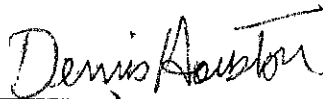
9. NEXT MEETING DATE AND LOCATION

Regular Board meeting, December 18, 2018, in the Albuquerque main conference room.

10. ADJOURNMENT

There being no other business to come before the Board, the meeting was adjourned at 11:54 a.m.


C. Jack Emmons, CPA, Chairman


Dennis Houston, Secretary