



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
December 18, 2018

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

Gary Small	Shawn Ricketts
Melissa Spangler	Kelcy Flanagan
Thanh Ha Hill	Peter Chew
Robert Wallace	Lawrence Hess
Barbara Rudolph	Lee Baldwin
Louie Jacquez	Gary Gaylord
Ed Sanchez	

BOARD STAFF IN ATTENDANCE:

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

PLACE & TIME:

The New Mexico Public Accountancy Board held a Board Meeting on December 18, 2018, 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 9:03 a.m. Roll call was taken by Ms. Contreras.

MEMBERS PRESENT:

Mr. C. Jack Emmons, CPA, Chairman
Mr. Patrick Stewart, Vice Chair, Public Member (9:12 am)
Mr. Dennis Houston, CMA, Secretary, Public Member
Ms. Maria Cassimus, CPA, Treasurer
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 October 16, 2018, REGULAR BOARD MEETING

Member Maria Cassimus made a **MOTION** to approve the October 16, 2018, Regular Board Meeting Minutes as written. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

4. EXECUTIVE DIRECTOR REPORT

- Welcome to Noël Davis, NMPAB Licensing Manager
- Upcoming online firm renewal capability projected for 2019
- NMPAB Semi-Annual News Letter now available
- Firm Peer Review reporting update option included with projection for online firm renewal

5. NEW BUSINESS

- a) NMPAB Licensing Statistics – *Jeanette Contreras*
- b) 2019 Board Meeting Dates – *Jeanette Contreras*:

February 19, 2019
April 23, 2019
June 25, 2019
August 27, 2019
October 22, 2019
December 17, 2019

- c) Selection of Officers for 2019 – **Action Item** – *Jeanette Contreras*

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

Member William Golden made a **MOTION** to approve the selection of officers for 2019 and reconsider appointments, in lieu of the new administration, if necessary. **Member** Maria Cassimus **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- d) Selection of Complaint Committee Members – **Action Item** – *Jeanette Contreras*

Mr. Farley Vener
Ms. Maria Cassimus

Member William Golden made a **MOTION** to approve and retain the present status of Complaint Committee Members for 2019. **Member** Patrick Stewart **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- e) Request by the NMSCPA for NMPAB to review program for issuance of CPE – **Action Item** – *Jeanette Contreras*

Member William Golden made a **MOTION** to approve issuance of CPE by the NMSCPA pursuant to Section 16.60.03.15 (D) and determined to be based on fifty (50) minute intervals to equal one (1) hour of CPE. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

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- f) Request by Omar K. Al Masaeed to determine validity of exam scores from 2004 – **Action Item** –
Jeanette Contreras

Member Patrick Stewart made a **MOTION** to deny the validity of exam scores from 2004 request by Omar K. Al Masaeed. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- g) Request by Elizabeth Steppe for an extension of time to attend a Swearing in Ceremony – **Action Item** – *Jeanette Contreras*

Member Patrick Stewart made a **MOTION** to approve the extension of time to attend a Swearing in Ceremony request by Elizabeth Steppe. **Member** Farley Vener **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- h) Request by Adriana Dean for extension of time of REG section of exam (expires 01/05/2019) – **Action Item** –
Jeanette Contreras

Member Patrick Stewart made a **MOTION** to approve the extension of time of the REG section of exam request by Adriana Dean to September 10, 2019. **Member** Maria Cassimus **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

6. OLD BUSINESS

- i) **HOT TOPICS:** NASBA's 111th Annual Meeting (October 28-31, 2018) – *C. Jack Emmons*
j) Swearing in Ceremony Update – *Jeanette Contreras*
a) Approval of new language for questionnaire on applications – **Action Item** – *Delilah Tenorio and Jeanette Contreras*

Member William Golden made a **MOTION** to adopt the new language for the questionnaire on applications. **Member** Patrick Stewart **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

7. PUBLIC COMMENT

Open Floor: No comments for notation.

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 10:12 a.m., and the recorder was turned off.

The Board returned from Executive Session at 10:28 a.m. The matters discussed in the closed meeting were limited only to the items listed in the motion to close.

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a) Complaints:

- Case No. 2018-51 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$550.00 fine; and the completion of 21 CPE hours by February 4, 2019.
- Case No. 2018-52 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$300.00 fine; and the completion of 12.5 Non-Firm sponsored CPE hours by February 4, 2019.
- Case No. 2018-53 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$250.00 fine; and the completion of 4 CPE Ethics hours by January 31, 2019.
- Case No. 2018-54 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$250.00 fine; and the completion of 4 CPE Ethics hours by January 31, 2019.
- Case No. 2018-55 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$250.00 fine; and the completion of 4 CPE Ethics hours by January 31, 2019.
- Case No. 2018-56 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$250.00 fine; and the completion of 4 CPE Ethics hours by January 31, 2019.
- Case No. 2018-57 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 January 31, 2019.
- Case No. 2018-58 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$50.00 fine; and the completion of 1 CPE hour by January 31, 2019.
- Case No. 2018-59 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$1,218.75.00 fine (\$1,018.75 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 41 CPE hours which must include 19 Technical CPE hours by February 4, 2019.
- Case No. 2018-60 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$250.00 fine; and the completion of 4 CPE Ethics hours by January 31, 2019.

Case No. 2018-51 through 2018-60, **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 two (2) abstentions by **Member** Maria Cassimus and **Member** Farley Vener, members of the Complaint Committee.

b) Case Closures:

- Case No. 2018-38 Close Case
- Case No. 2018-39 Close Case
- Case No. 2018-40 Close Case
- Case No. 2018-41 Close Case
- Case No. 2018-42 Close Case
- Case No. 2018-43 Close Case
- Case No. 2018-44 Close Case
- Case No. 2018-45 Close Case
- Case No. 2018-46 Close Case
- Case No. 2018-47 Close Case
- Case No. 2018-49 Close Case

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Case No. 2018-38 through 2018-47, and 2018-49, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee to close these cases. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**


9. NEXT MEETING DATE AND LOCATION

Regular Board meeting February 19, 2019, in the Albuquerque main conference room.

10. ADJOURNMENT

There being no other business to come before the Board, the meeting was adjourned at 10:43 a.m.


C. Jack Emmons, CPA, Chairman


Dennis Houston, CMA, Secretary
Jeanette Contreras, Executive Director