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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**  
Board Meeting  
April 17, 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:** None

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

Ms. Delilah Tenorio, AAG, Board Counsel

**PUBLIC IN ATTENDANCE:**

Kelcy Flanagan, NMSCPA  
Kevin Chavez, OSA  
Sean Chan  
John Fisher  
Peter A. Chew, CPA

**BOARD STAFF IN ATTENDANCE:**

Ms. Jeanette Contreras, Executive Director  
Mr. Ernest Santucci, Investigator  
Ms. Natalie Frazier, Licensing Administrator  
Ms. Alexa Martinez, Financial Specialist

**PLACE & TIME:**

The New Mexico Public Accountancy Board held a Board Meeting on April 17, 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 9:08 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. Dennis Houston, Secretary, Public Member  
Ms. Maria Cassimus, Treasurer, CPA (9:42 a.m.)  
Mr. William R. Golden, CPA  
Mr. Farley Vener, CPA

**MEMBERS ABSENT:**

None

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 February 20, 2018, REGULAR BOARD MEETING

Member Patrick Stewart made a **MOTION** to approve the February 20, 2018, Regular Board Meeting Minutes as written. Member Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

## 4. EXECUTIVE DIRECTOR REPORT

Executive Director Report – Jeanette Contreras

- Firm renewals completed and still to be received for 2018, possibility of online firm renewals in the future.
- Newsletter published on a semiannual basis with Spring and Fall editions.

## 5. NEW BUSINESS

- a) Request by Peter Chew to be granted 60 hours of CPE for his publication- *Jeanette Contreras*

Member William Golden made a **MOTION** to grant Peter Chew 20 technical hours of CPE for his publication. Member Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- b) Credit extension request by Brenda Varela for AUD section of the CPA exam- *Natalie Frazier*

Member William Golden made a **MOTION** to approve the credit extension request by Brenda Varela for the AUD section of the CPA exam citing her geographic location of Houston and recent flooding due to “Natural Disasters” to be extended thirty days. Member Patrick Stewart **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- c) Credit extension request by Kevin Chavez for AUD and REG sections of the CPA exam- *Natalie Frazier*

Member William Golden made a **MOTION** to approve the credit extension request by Kevin Chavez for the AUD and REG sections of the CPA exam to June 30, 2018. Member Farley Vener **SECONDED** the motion. Motion **PASSED** with five (5) in favor of and one abstention by **Chairman Emmons**.

- d) Credit extension request by Crystal Yvonne Martinez for REG and BEC sections of the exam- *Natalie Frazier*

Member Farley Vener made a **MOTION** to approve the credit extension request by Crystal Yvonne Martinez for the REG and BEC sections of the CPA exam to July 4, 2018. Member William Golden **SECONDED** the motion.

- e) Reinstatement of a **REVOKED** CPA license by Sean Chan- *Jeanette Contreras*

Member William Golden made a **MOTION** to approve the reinstatement of revoked CPA license by Sean Chan. Member Maria Cassimus **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

## 6. OLD BUSINESS

- f) Review of the 36<sup>th</sup> Annual Conference for Executive Directors in Destin, Florida, March 13-16, 2018-

*Jeanette Contreras*

- g) Swearing in Ceremony May 14, 2018- *Jeanette Contreras*

Keynote Speaker: Alfonso Alexander, Chief Relationship Officer of NASBA and President of NASBA’s Center for the Public Trust (CPT)

7. PUBLIC COMMENT

Open Floor

8. EXECUTIVE SESSION

Member Patrick Stewart 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** William Golden **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 10:32 a.m., and the recorder was turned off.

The Board returned from Executive Session at 11:10 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. 2018-14 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$950.00 fine (\$750.00 for CPE reporting cycle shortage, \$100.00 for not meeting the requisite 96 CPE Technical hours for the reporting cycle, and \$100.00 for not meeting the 20 CPE hour yearly minimum); and the completion of 36 CPE hours which must include 12 CPE Technical hours by May 29, 2018.
- Case No. 2018-15 Dismiss
- Case No. 2018-16 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$950.00 fine (\$750.00 for CPE reporting cycle shortage, \$100.00 for not meeting the requisite 96 CPE Technical hours for the reporting cycle, and \$100.00 for not meeting the 20 CPE hour yearly minimum); and the completion of 32 CPE hours which must include 8 CPE Technical hours by May 29, 2018.
- Case No. 2018-17 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$1,259.00 fine (\$1,059.00 for CPE reporting cycle shortage, \$100.00 for not meeting the requisite 96 CPE Technical hours for the reporting cycle, and \$100.00 for not meeting the 20 CPE hour yearly minimum); and the completion of 56.5 CPE hours which must include 36.5 CPE Technical hours by May 29, 2018.

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b) Other:

Case No. 2018-12 Issue NCA; defer issuance pending acceptance of a First Amended Pre-NCA Stipulated Agreement: payment of a \$1,000.00 fine (\$800.00 for CPE reporting cycle shortage, \$100.00 for not meeting the requisite 96 CPE Technical hours for the reporting cycle, and \$100.00 for not meeting the 20 CPE hour yearly minimum); and the completion of 62 Technical CPE hours by July 27, 2018.

c) Case Closures:

|                  |            |
|------------------|------------|
| Case No. 2018-01 | Close Case |
| Case No. 2018-02 | Close Case |
| Case No. 2018-03 | Close Case |
| Case No. 2018-04 | Close Case |
| Case No. 2018-05 | Close Case |
| Case No. 2018-07 | Close Case |
| Case No. 2018-08 | Close Case |
| Case No. 2018-09 | Close Case |
| Case No. 2018-10 | Close Case |
| Case No. 2018-13 | Close Case |

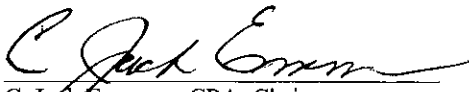
Case No. 2018-14 through 2018-17, and 2018-12, Case No. 2018-01 through 2018-05, 2018-07 through 2018-10, and 2018-13, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** with four (4) in favor of and two (2) abstentions by **Member** Maria Cassimus and **Member** Farley Vener, members of the Complaint Committee.

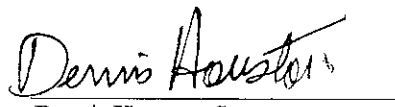
**9. NEXT MEETING DATE AND LOCATION**

Regular Board meeting, June 19, 2018, in the Albuquerque main conference room.

**10. ADJOURNMENT**

There being no other business to come before the Board, the meeting was adjourned at 10:45 a.m.

  
C. Jack Emmons, CPA, Chairman

  
Dennis Houston, Secretary