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## New Mexico Regulation and Licensing Department

BOARDS AND COMMISSIONS DIVISION

### New Mexico Public Accountancy Board

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## MINUTES

Board Meeting

June 9, 2015

**BOARD MEMBERS IN ATTENDANCE:** Mr. C. Jack Emmons, Chairman, CPA  
Mr. Patrick Stewart, Vice Chair  
Ms. Maria Cassimus, CPA  
Mr. Dennis Houston, Secretary  
Mr. Farley Vener, CPA

**BOARD MEMBERS IN NOT ATTENDANCE:** Mr. William Golden, CPA  
Mr. Ben Roybal, Public Member

**BOARD STAFF IN ATTENDANCE:** Ms. Jennifer N. Baca, Executive Director  
Ms. Jeanette Contreras, Licensing Manager  
Mr. Ernest Santucci, Investigator

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

**PUBLIC IN ATTENDANCE:** Superintendent Robert "Mike" Unthank  
Mr. John Carey  
Ms. Julia Jones, CPA

### PLACE & TIME:

The New Mexico Public Accountancy Board held a Board Meeting on June 9, 2015- 9:00 a.m., in the RLD Conference Room, 5200 Oakland Ave. NE, Albuquerque, NM 87113.

### I. CALL TO ORDER; ROLL CALL; INTRODUCTION OF GUESTS

Chairman Mr. Jack Emmons called the meeting to order at 9:05 a.m. Roll call was taken: Chairman Emmons, Ms. Maria Cassimus, Mr. Farley Vener and Mr. Dennis Houston were present at this time. Board members not present at this time were: Mr. William Golden, Mr. Ben Roybal and Mr. Patrick Stewart.

## **2. REVIEW AND APPROVAL OF AGENDA**

A motion to approve the agenda was made by Ms. Cassimus and seconded by Mr. Houston.

The Board voted unanimously to pass the motion.

## **3. APPROVAL OF MINUTES FROM APRIL 21, 2015 REGULAR BOARD MEETING**

A motion was made by Ms. Cassimus and seconded by Mr. Houston, to approve the minutes of the April 21, 2015 regular Board Meeting.

The Board voted unanimously to pass the motion.

## **4. ANNUAL EVENTS & UPDATES**

- Board's office is moving in July 2015 to San Antonio Dr. NE
- Western Regional Meeting, Coronado, CA – June 17-19, 2015
- 108<sup>th</sup> Annual Meeting, Dana Point, CA – October 25-28, 2015

Superintendent Unthank updated the Board on the buildings move to 5500 San Antonio Dr. NE 87109. He stated the Board's phone numbers will be changing. Also, he informed the Board that legislative special session has convened and the legislature will not be utilizing the Public Accountancy Board's Fund Balance.

*Mr. Patrick Stewart arrived at the Board Meeting at 9:10 a.m.*

## **5. REQUESTS FOR SUPPORT OF 2015-2017 NASBA NOMINATING COMMITTEE SOUTHWEST REGIONAL MEMBER**

- Barbara Ley, CPA
- Thomas Prothro, CPA

A motion was made by Mr. Stewart and seconded by Mr. Houston, to support Mr. Thomas Prothro, CPA for NASBA nominating committee southwest regional member.

The Board voted unanimously to pass the motion.

## **6. STATISTICS/TRENDS OVER PAST 10 YEARS**

- Complaints Statistics

Ms. Baca informed the Board on the statistics for the past 10 years in regards to Complaints received by the Public Accountancy Board.

## **7. CPE TRAINING PRESENTATION DRAFT FOR CPE CREDIT**

Mr. Stewart stated the State Auditor conducts a similar public service training and it is very successful. He stated he fully supports the training statewide and believes it would be a great public service to the CPA's in New Mexico. Chairman Emmons agreed with Mr. Stewart.

## **8. REQUEST FOR EXTENSION OF CPA EXAMINATION TIME**

- Request by Ariana Brown for extension of Credit for REG till 7/15/2015 (expired on 02/08/2015)

A motion was made by Ms. Cassimus and seconded by Mr. Vener, to approve the request for extension of REG portion of the CPA exam till 07/15/2015.

The Board voted unanimously to pass the motion.

## **9. EXECUTIVE SESSION**

Chairman Emmons moved to enter into executive session. The executive session will be held in accordance with NMSA 1978, Sections 10-15-1 (H) (1) for the limited purpose of:

- Consideration of Complaint Committee recommendations in the following cases:
  - Case No. 2015-11
  - Case No. 2015-14
  - Case No. 2015-16
  - Case No. 2015-17
- Proposed Case Closures:*
  - Case No. 2014-74
  - Case No. 2015-04
  - Case No. 2015-06
  - Case No. 2015-08
  - Case No. 2015-09
  - Case No. 2015-10
- Other Circumstances:*
  - Case No. 2013-20
  - Case No. 2014-70
  - Case No. 2015-15

A motion was seconded by Mr. Houston, to enter into executive session. A roll call vote was taken. Roll call vote: Chairman Emmons-yes, Mr. Houston-yes, Mr. Vener-yes, Ms. Cassimus-yes, Mr. Stewart-yes, to pass the motion.

The members entered Executive Session at 9:38 A.M.

## **10. BOARD DECISIONS**

The Board returned from executive session at 10:10 a.m. Chairman Emmons stated that the only items discussed in the executive session were the cases listed on the agenda. A roll call vote was taken by Ms. Baca: Chairman

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Emmons, Mr. Patrick Stewart, Mr. Farley Vener, Mr. Dennis Houston and Ms. Maria Cassimus were present. A motion was made by Mr. Stewart and seconded by Ms. Cassimus, to exit executive session.

- **Complaint Committee Recommendations:** A motion was made and read by Mr. Stewart and seconded by Ms. Cassimus, to accept the recommendations of the following cases:

- Case No. 2015-11 Issue an NCA; proposing a hearing and/or administrative fine, not to exceed the Statutory limits of \$10,000.
- Case No. 2015-14 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$400 fine and completion of 16 CPE hours by 07/31/2015.
- Case No. 2015-16 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$1,000 fine and completion of 44 CPE hours to include 14 technical hours by 07/31/2015.
- Case No. 2015-17 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$50 late fee by 06/30/2015.

*Proposed Case Closures:*

- Case No. 2014-74 Close Case.
- Case No. 2015-04 Close Case.
- Case No. 2015-06 Close Case.
- Case No. 2015-08 Close Case.
- Case No. 2015-09 Close Case.
- Case No. 2015-10 Close Case.

*Other Circumstances:*

- Case No. 2013-20 Information item and no formal vote.
- Case No. 2014-70 Amend the initial Pre-NCA Stipulated Agreement to: a payment of a fine of \$500 or completion of 10 hours of Board-approved community service in the accountancy field no later than 08/31/2015.
- Case No. 2015-15 Dismiss Case.

The Board voted unanimously to pass the motion.

**11. UPCOMING BOARD MEETING DATES FOR 2015:**

- August 11, 2015 & Rules Hearing
- October 20, 2015
- November 18, 2015- Swearing In Ceremony
- December 8, 2015

**12. ADJOURNMENT**

A motion was made by Ms. Cassimus and seconded by Mr. Houston, to adjourn the meeting at 10:16 a.m.

The Board voted unanimously to pass the motion to adjourn.

  
C. Jack Emmons, CPA, Chairman

  
William Golden, Secretary