



**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

**MINUTES**

Board Meeting  
June 19, 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 (Via Phone)  
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

**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 June 19, 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 9:07 a.m. Roll call was taken by Ms. Contreras.

**MEMBERS PRESENT:**

Mr. C. Jack Emmons, CPA, Chairman  
Mr. Patrick Stewart, Vice Chair, Public Member (9:11am)  
Mr. Dennis Houston, Secretary, Public Member  
Ms. Maria Cassimus, Treasurer, CPA  
Mr. William R. Golden, CPA (via phone)  
Mr. Farley Vener, CPA

**MEMBERS ABSENT:**

None

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 April 17, 2018, REGULAR BOARD MEETING**

Member William Golden made a **MOTION** to approve the April 17, 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 mobility cancellations
- Fiscal year 2018, budget closing

**5. NEW BUSINESS**

- NASBA’s annual award nominations - *Jeanette Contreras*
- NASBA’s 2018 Western Regional Meeting - *C. Jack Emmons*.
- NMPAB personnel update - *Jeanette Contreras & Natalie Frazier*
- Process for firms that received a *failed* peer review - *Jeanette Contreras*
- Firm field inspections, site visits, compliance checks - *Ernest Santucci & Jeanette Contreras*

**6. OLD BUSINESS**

- Swearing in Ceremony May 14, 2018 - *Jeanette Contreras*
- Firm permit renewal update - *Jeanette Contreras*
- Compliance Metrics - *Farley Vener & Jeanette Contreras*

**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 10:34 a.m., and the recorder was turned off.

The Board returned from Executive Session at 11:40 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  
June 19, 2018, Board Meeting Minutes

a) Application No. 1093077—Approved

**Member** Patrick Stewart made a **MOTION** to approve the application. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

b) Complaints:

- |                  |   |
|------------------|---|
| Case No. 2018-18 | Dismissed   |
| Case No. 2018-19 | Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$300.00 fine (\$200.00 for CPE Ethics hours shortage and \$100.00 for not meeting the 20 CPE hour requisite yearly minimum); and the completion of 4 CPE Ethics hours by July 20, 2018. |
| Case No. 2018-20 | Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$200.00 fine and the completion of 4 Ethics hours by July 20, 2018.   |
| Case No. 2018-21 | Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$200.00 fine and the completion of 4 Ethics hours by July 20, 2018.   |
| Case No. 2018-22 | Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$200.00 fine and the completion of 3 CPE hours by July 20, 2018.  |
| Case No. 2018-23 | Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$600.00 fine (\$500.00 for CPE reporting cycle shortage and \$100.00 for not meeting the 20 CPE hour requisite yearly minimum); and the completion of 21.5 CPE hours by July 25, 2018.  |
| Case No. 2018-24 | Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine for failure to meet the 20 CPE hour requisite yearly minimum requirement by July 20, 2018.   |

Case No. 2018-18 through 2018-24, **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.

c) Case Closures:

- |                  |            |
|------------------|------------|
| Case No. 2018-14 | Close Case |
| Case No. 2018-16 | Close Case |
| Case No. 2018-17 | Close Case |

Case No. 2018-14, 2018-16, and 2018-17, **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**.

d.) Approval Process for applications with criminal histories- *Delilah Tenorio & Jeanette Contreras*

**Member** Patrick Stewart made a **MOTION**, citing sections 1 through 6 [28-2-1 to 28-2-6 NMSA 1978] of the “Criminal Offender Employment Act”, for staff and Board counsel to review and adjust the licensing application if needed, review the current approval process, and present the findings and application to the Board at the August 21, 2018, Board meeting. **Member** Maria Cassimus **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

**Member** Patrick Stewart noted for the record the Board’s appreciation of the service of Licensing Manager, Natalie Frazier, who will be departing state employment. Among other things, he singled out the fresh and enthusiastic spirit she brought to the Board and her professionalism in her service. All Agreed.

**9. NEXT MEETING DATE AND LOCATION**

Regular Board meeting, August 21, 2018, in the Albuquerque main conference room.

**10. ADJOURNMENT**

There being no other business to come before the Board, the meeting was adjourned at 11:49 a.m.

  
C. Jack Emmons, CPA, Chairman

  
Dennis Houston, Secretary