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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  
February 10, 2015

**BOARD MEMBERS IN ATTENDANCE:** Mr. C. Jack Emmons, Chairman, CPA  
Mr. Patrick Stewart, Vice Chair  
Ms. Maria Cassimus, CPA  
Mr. William Golden, Secretary (telephonically)

**BOARD MEMBERS NOT IN ATTENDANCE:** Mr. Ben Roybal, Public Member  
Mr. Dennis Houston, Treasurer  
Mr. Farley Vener, CPA

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

**ATTORNEY GENERAL'S OFFICE  
STAFF IN ATTENDANCE:** Mr. Roscoe Woods, AAG, Board Counsel  
Ms. Rebecca Parish, AAG, Prosecutor

**PUBLIC IN ATTENDANCE:** Mr. John Carey, NMSCPA  
Mr. Norman Colter  
Mr. Stephan Hanns  
Mr. Dean Willingham, CPA

**PLACE & TIME:**

The New Mexico Public Accountancy Board held a Board Meeting on February 10, 2015- 9:00 a.m., in the GSM 318 Room, 1924 Las Lomas Road NE, Albuquerque, NM 87106.

**1. CALL TO ORDER; ROLL CALL**

Chairman Mr. Jack Emmons called the meeting to order at 9:02 a.m. Roll call was taken: Chairman Emmons, Ms. Maria Cassimus, Mr. Patrick Stewart, and Mr. William Golden (telephonically) were present. Board members not present was: Mr. Ben Roybal, Mr. Dennis Houston, and Mr. Farley Vener.

**2. REVIEW AND APPROVAL OF AGENDA**

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

The Board voted unanimously to pass the motion.

**3. APPROVAL OF MINUTES FROM DECEMBER 9, 2014 REGULAR BOARD MEETING**

A motion was made by Ms. Cassimus and seconded by Mr. Stewart, to approve the minutes of the December 9, 2014 regular Board Meeting.

The Board voted unanimously to pass the motion.

**4. ADOPTION OF 2015 OPEN MEETING ACT RESOLUTION**

A motion was made by Mr. Emmons and seconded by Mr. Stewart, to adopt the 2015 Open Meetings Act Resolution.

The Board voted unanimously to pass the motion.

**5. ELECTION OF OFFICERS FOR 2015**

Ms. Cassimus proposed the following slate of officers for the Board's consideration:

CHAIRMAN- MR. JACK EMMONS  
VICE CHAIR- MR. PATRICK STEWART  
SECRETARY- MR. WILLIAM GOLDEN  
TREASURER- MR. DENNIS HOUSTON

A motion was made by Ms. Cassimus and seconded by Mr. Stewart to elect the above Officers for the 2015 terms.

The Board voted unanimously to pass the motion.

**6. ANNUAL EVENTS AND UPDATES**

- 33<sup>rd</sup> Annual ED Conference, Tampa, FL – March 24-26, 2015
- Western Regional Meeting, Coronado, CA – June 17-19, 2015
- Peer Review Oversight Committee, Nashville, TN – July 10, 2015
- 108<sup>th</sup> Annual Meeting, Dana Point, CA – October 25-28, 2015

Mr. Emmons updated the Board with upcoming NASBA events and trends.

**7. UPDATE & INFORMATION ITEMS:**

- Rules Committee Update- Mr. Emmons updated the Board on progress of the Rules Committee sessions.
- Non-Board Matter- Mr. Stewart informed the Board of non-Board related matter.

**8. LICENSING MATTERS**

- Request by Stephan Hanns to reinstate his CPA (exp. 06/30/1994), pursuant 16 NMAC 60.3.12 (B) – Mr. Patrick Stewart disclosed that he had historically worked with Mr. Hanns.

A motion was made by Mr. Stewart to approve Mr. Hanns' reinstatement for a CPA license and required attendance of a Swearing In Ceremony by December 31, 2015. The motion was seconded by Ms. Cassimus.

The Board voted unanimously to pass the motion.

**9. UNIFORM CPA EXAMINATION ISSUES**

- CBT Data for New Mexico
- Candidate Performance Data for October/November 2014 Testing Window Passed
- Examination/Licenses Issued Report for 2003-2014

Mr. Emmons commented on CPA examination statistics rising and the exam results of the Fourth Quarter of 2015.

**10. REQUESTS FOR EXTENSION OF CPA EXAMINATION TIME**

- **Request by Oluchukwu A. Ejidike for an Extension of Credit AUD till 04/01/2015 (expired on 02/10/2015)** – A motion was made by Ms. Cassimus and seconded by Mr. Stewart, to approve Mr. Ejidike's an extension of time of the AUD portion of the CPA exam till April 1, 2015.
- **Request by Jarred McMahon for an Extension of Credit REG till 03/01/2015 (expired on 11/22/2014)** – A motion was made by Ms. Cassimus and seconded by Mr. Stewart, to approve Mr. McMahon's an extension of time of the REG portion of the CPA exam till March 1, 2015.
- **Request by Jose Antonio Flores Villalobos for an Extension of Credit REG till 02/28/2015 (expired on 01/20/2015) and reinstatement of BEC credit (expired 02/07/2014)** – A motion was made by Ms. Cassimus and seconded by Mr. Stewart, to approve Mr. Villalobos's an extension of time of the REG and reinstatement of BEC credit portion of the CPA exam till February 28, 2015.
- **Request by Algerita James for an Extension of Credit REG till 06/01/2015 (expired on 01/03/2015)** – A motion was made by Ms. Cassimus and seconded by Mr. Stewart, to approve Ms. James an extension of time of the REG portion of the CPA exam till June 1, 2015.

The Board voted unanimously to pass the above motion for an extension of credit for the above applicants.

**11. SWEARING IN CEREMONY:**

- Ceremony dates for 2014: May 13<sup>th</sup>, 2015–
- Keynote Speaker –

**12. UPDATE TO THE BOARD ON PENDING NCA CASES IN THE ATTORNEY GENERAL'S OFFICE**

Move item #12 to Executive Session.

### 13. 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:

- o Consideration of Case No. 2012-04, in the Matter of Juan Griego
- o Consideration of Case No. 2012-37, in the Matter of Lisa Flores
- o Consideration of Complaint Committee recommendations in the following cases:
  - o Case No. 2014-66
  - o Case No. 2014-67
  - o Case No. 2014-68
  - o Case No. 2014-69
  - o Case No. 2014-70
  - o Case No. 2014-71
  - o Case No. 2014-72
  - o Case No. 2014-73
  - o Case No. 2014-74
  - o Case No. 2015-01
  - o Case No. 2015-02

*Proposed Case Closures:*

- o Case No. 2014-25
- o Case No. 2014-35
- o Case No. 2014-36
- o Case No. 2014-37
- o Case No. 2014-39
- o Case No. 2014-43
- o Case No. 2014-44
- o Case No. 2014-45
- o Case No. 2014-49
- o Case No. 2014-50
- o Case No. 2014-51
- o Case No. 2014-52
- o Case No. 2014-54
- o Case No. 2014-61
- o Case No. 2014-62
- o Case No. 2014-64

*Applications*

- o Applicant #939795

*Other Circumstances:*

- o Case No. 2014-15

*Special Complaint Committee:*

- o Case No. 2015-03

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

The members entered Executive Session at 9:40 A.M.

### 13. BOARD DECISIONS

The Board returned from executive session at 10:50 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. William Golden, and Ms. Maria Cassimus were present. A motion was made by Mr. Stewart and seconded by Ms. Cassimus, to exit of executive session.

The Board voted unanimously to pass the motion.

- **Consideration of Case No. 2012-04**, in the Matter of Juan Griego- A motion was made to reset the Hearing by Mr. Stewart and seconded by Ms. Cassimus.
- **Consideration of Case No. 2012-37**, in the Matter of Lisa Flores – A motion was made to Close Case by Mr. Stewart and seconded by Ms. Cassimus.
- **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. 2014-66           Dismiss Case.
  - Case No. 2014-67           Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$350 fine by 03/15/2015.
  - Case No. 2014-68           Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$200 fine by 03/15/2015.
  - Case No. 2014-69           Dismiss Case.
  - Case No. 2014-70           Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$500 fine and completion of 9 CPE hours by 04/30/2015.
  - Case No. 2014-71           Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$250 fine and completion of 1 CPE hours non-firm provided by 03/15/2015.
  - Case No. 2014-72           Dismiss Case.
  - Case No. 2014-73           Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$150 fine by 03/15/2015.
  - Case No. 2014-74           Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$750 fine by 04/30/2015 and reminder that the 28 CPE hours taken outside the reporting cycle are only applicable to 09/01/2013 to 08/31/2014 reporting year.
  - Case No. 2015-01           Table matter to obtain a written request from the respondent for CPE exemption. The Board authorizes the Executive Director the discretion to approve/deny the CPE exemption request for 09/30/2014 reporting period based on documentation received.
  - Case No. 2015-02           Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$250 fine by 03/15/2015.

*Proposed Case Closures:*

- Case No. 2014-25           Close Case.
- Case No. 2014-35           Close Case.
- Case No. 2014-36           Close Case.
- Case No. 2014-37           Close Case.
- Case No. 2014-39           Close Case.
- Case No. 2014-43           Close Case.
- Case No. 2014-44           Close Case.
- Case No. 2014-45           Close Case.
- Case No. 2014-49           Close Case.
- Case No. 2014-50           Close Case.
- Case No. 2014-51           Close Case.
- Case No. 2014-52           Close Case.
- Case No. 2014-54           Close Case.
- Case No. 2014-61           Close Case.

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- Case No. 2014-62           Close Case.
- Case No. 2014-64           Close Case.

*Applications:*

- Applicant #939795           Reinstate License.

*Other Circumstances:*

- Case No. 2014-15           Amend Pre-NCA Stipulated Agreement to: Submit the Final Acceptance Letter and reviewer's report by 04/30/15.

*Special Complaint Committee:*

- Case No. 2015-03           Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a agreeing to cease from using the designation of Certificated Public Accountant on correspondence and/or resume or become licensed as a Certified Public Accountant in the State of New Mexico by 03/31/2015.

The Board voted unanimously to pass the motion.

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


- April 21, 2015
- May 13, 2015- Swearing In Ceremony
- June 9, 2015
- August 11, 2015
- October 20, 2015
- December 8, 2015

**16. ADJOURNMENT**

A motion was made by Ms. Cassimus and seconded by Mr. Stewart, to adjourn the meeting at 11:00 a.m.

The Board voted unanimously to pass the motion to adjourn.

  
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Jack Emmons, CPA, Chairman

  
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William Golden, Secretary