



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
October 22, 2019

BOARD MEMBERS IN ATTENDANCE:

Mr. C. Jack Emmons, CPA, Chairman
Mr. Patrick Stewart, Vice Chair, Public Member
Mr. Dennis Houston, CMA, Secretary, Public Member
Mr. William R. Golden, CPA
Mr. Farley Vener, CPA

BOARD MEMBERS NOT IN ATTENDANCE: Ms. Maria Cassimus, CPA, Treasurer

ATTORNEY GENERAL'S OFFICE
STAFF IN ATTENDANCE:

Ms. Delilah Tenorio, AAG, Board Counsel

PUBLIC IN ATTENDANCE:

Marissa Chavez	Crystal Gutierrez
Robert Wallace	Jessica Bundy
Lilia Ruiz	Sam Baca
Cheryl Milner	Leonard R. Sanchez
Manoj Shah	David Milton

BOARD STAFF IN ATTENDANCE:

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

PLACE & TIME:

The New Mexico Public Accountancy Board held a Board Meeting on October 22, 2019, 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 9:06 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, CMA, Secretary, Public Member
Mr. William R. Golden, CPA
Mr. Farley Vener, CPA

MEMBERS ABSENT: Ms. Maria Cassimus, CPA, Treasurer

A quorum was determined to be present.

2. APPROVAL OF AGENDA

Member William Golden 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 August 27, 2019, REGULAR BOARD MEETING

Member Dennis Houston made a **MOTION** to approve the August 27, 2019, Regular Board Meeting Minutes as written. Member William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

4. EXECUTIVE DIRECTOR REPORT – Jeanette Contreras

- University of New Mexico Career Fair 2019
- Rule Amendments
- Future Electronic Website updates

5. NEW BUSINESS

- a) NASBA U Update – *Jeanette Contreras*
- b) NASBA Updates – *C. Jack Emmons*
 - July 2020 Continuous Testing
- c) Request by Crystal Gutierrez for Extension of CPA Exam Scores (AUD) – *Noël Davis*

Member Patrick Stewart made a **MOTION** to approve the request by Crystal Gutierrez for an extension of exam scores until May 3, 2020. Member William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**

- d) Request by Deepika Jain for Validation of CPA Exam Scores (passed 5/14) – *Noël Davis*

Member William Golden made a **MOTION** to approve the request by Deepika Jain for validation of her CPA exam scores. Member Patrick Stewart **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- e) Request by Rhina Jeanette Fernandez for Reinstatement of CPA License (file no longer in retention) – *Noël Davis*

The Board suggested that Ms. Fernandez submit a Reinstatement Application before a decision can be issued by the Board.

6. OLD BUSINESS

- f) Swearing in Ceremony November 8, 2019 – *Jeanette Contreras*
 - New Mexico State Auditor Brian Colón to be Keynote Speaker
- g) Amendment to the 1999 Public Accountancy Act – *C. Jack Emmons & 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.

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Roll Call Vote:

<u>BOARD MEMBERS</u>	<u>VOTE</u>
C. Jack Emmons	YES
Patrick Stewart	YES
Dennis Houston	YES
William Golden	YES
Farley Vener	YES

Motion **PASSED** by **UNANIMOUS APPROVAL**. The Board entered into Executive Session at 10:10 a.m., and the recorder was turned off.

The Board returned from Executive Session at 11:57 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. 2019-33 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$250.00 fine for failing to disclose a reportable event, appointment of an approved monitor until COCPA corrective action is complete, due by November 22, 2019.
- Case No. 2019-34 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$450.00 fine (\$250.00 for CPE hour shortage; and \$100.00 for failing to meet the minimum 4 CPE Ethic hours per reporting cycle violation; and \$100.00 for failing to meet the minimum 120 CPE hours per reporting cycle violation); and the completion of 4 CPE Ethic hours, due by November 22, 2019.
- Case No. 2019-35 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$350.00 fine (\$250.00 for CPE hour shortage; and \$100.00 for failing to meet the minimum 4 CPE Ethic hours per reporting cycle violation); and the completion of 4 CPE Ethic hours, due by November 22, 2019.
- Case No. 2019-36 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$200.00 fine (\$100.00 for CPE hour shortage; and \$100.00 for failing to meet the minimum 4 CPE Ethic hours per reporting cycle violation); and the completion of 2 CPE Ethic hours, due by November 22, 2019.
- Case No. 2019-37 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$250.00 fine for failing to disclose a reportable event, due by November 22, 2019.
- Case No. 2019-38 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$250.00 fine for failing to disclose a reportable event and submit evidence of completion of COCPA corrective action, due by November 22, 2019.
- Case No. 2019-39 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$609.00 fine (\$409.00 for CPE hour shortage; and \$100.00 for failing to meet the minimum 20 CPE hours per year violation; and \$100.00 for failing to meet the minimum 96 CPE Technical hours per reporting cycle violation); and the completion of 41 CPE hours, which must include 17 CPE Technical hours, due by November 29, 2019.
- Case No. 2019-40 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$850.00 fine (\$650.00 for CPE hour shortage; and \$100.00 for failing to meet the minimum 20 CPE hours per year violation; and \$100.00 for failing to meet the minimum 96 CPE Technical hours per reporting cycle violation); and the completion of 28 CPE hours, which must include 4 CPE Technical hours, due by November 29, 2019.

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Case No. 2019-41 Issue NCA

Case No. 2019-42 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The issuance of a cease and desist letter effective immediately upon delivery; and, the payment of a \$1,000.00 fine; and, the completion and return of a PAB signed affidavit of compliance, due by November 22, 2019.

Case No. 2019-33 through 2019-40, **Member** Patrick Stewart made a **MOTION** to approve the Board decisions. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** with four (4) in favor of and one (1) abstention by **Member** Farley Vener member of the Complaint Committee.

Case No. 2019-41, **Member** Patrick Stewart made a **MOTION** to approve the Board decisions. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** with four (4) in favor of and one (1) abstention by **Member** William Golden.

Case No. 2019-42, **Member** Patrick Stewart made a **MOTION** to approve the Board decisions. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

b) Other

Review and Discuss Two Consecutive Peer Review Fails

c) Case Closures

Case No. 2019-19 Close Case
Case No. 2019-27 Close Case
Case No. 2019-28 Close Case
Case No. 2019-29 Close Case
Case No. 2019-30 Close Case
Case No. 2019-31 Close Case


Case No. 2019-19, and 2019-27 through 2019-31, **Member** Patrick Stewart made a **MOTION** to approve the Board decisions to close these cases. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.


9. NEXT MEETING DATE AND LOCATION

Regular Board Meeting December 17, 2019, in the Albuquerque main conference room.

10. ADJOURNMENT

There being no other business to come before the Board, the meeting was adjourned at 12:07 p.m.


C. Jack Emmons, CPA, Chairman


Dennis Houston, CMA, Secretary