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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  
December 12, 2017

**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:** Mr. Benjamin Roybal, Esq., Public Member

**ATTORNEY GENERAL'S OFFICE  
STAFF IN ATTENDANCE:** Mr. David Stevens, AAG, Board Counsel

**PUBLIC IN ATTENDANCE:** Kelcy Flanagan, NMSCPA  
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, Administrative Assistant

**PLACE & TIME:**

The New Mexico Public Accountancy Board held a Board Meeting on December 12, 2017, 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 9:04 a.m. Roll call was taken by Ms. Contreras.

**MEMBERS PRESENT:** Mr. C. Jack Emmons, CPA, Chairman  
Mr. Patrick Stewart, Vice Chair, Public Member (9:07 a.m.)  
Mr. Dennis Houston, Secretary, Public Member  
Ms. Maria Cassimus, Treasurer, CPA  
Mr. William R. Golden, CPA (via phone)  
Mr. Farley Vener, CPA

**MEMBERS ABSENT:** Mr. Benjamin Roybal, Esq., Public Member

A quorum was determined to be present.

**2. APPROVAL OF AGENDA**

**Member** Dennis Houston made a **MOTION** to approve the agenda as written. **Member** Maria Cassimus **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

**3. APPROVAL OF MINUTES FROM October 17, 2017, REGULAR BOARD MEETING**

**Member** Maria Cassimus made a **MOTION** to approve the October 17, 2017, 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

**5. NEW BUSINESS**

- a) Thank you – Jeanette Contreras
- b) Selection of Complaint Committee Members for 2018 – C. Jack Emmons

Mr. Vener and Ms. Cassimus volunteered to remain as complaint committee members for 2018, and Mr. Emmons will remain as the alternate.

**Member** William Golden made a **MOTION** to approve the Complaint Committee Members as selected. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- c) Appointment of rules Committee – C. Jack Emmons
  - 1) Rules to conform with accountancy law changes
  - 2) Email vs. mail on renewals
  - 3) Any additional rule change proposals?
- d) Upcoming Meeting Dates for 2018 – Jeanette Contreras

February 20, 2018  
April 17, 2018  
May 14, 2018, Swearing-in Ceremony  
June 19, 2018  
August 21, 2018  
October 16, 2018  
November 5, 2018, Swearing-in Ceremony  
December 18, 2018

**Member** Patrick Stewart made a **MOTION** to approve the meeting dates for 2018. **Member** Farley Vener **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**

- e) NASBA updates – C. Jack Emmons
- f) Discussion regarding CPA's who are no longer able to practice – Patrick Stewart
- g) Reinstatement of CPA license request for Kevin Howard (expired over 5 years) – Natalie Frazier

**Member** William Golden made a **MOTION** to approve the request for reinstatement of CPA license by Kevin Howard. **Member** Farley Vener **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

**6. OLD BUSINESS**

- h) Swearing-in Ceremony
- i) Southwest Regional Director and CBT Administration Committee Chair – Jeanette Contreras

**7. PUBLIC COMMENT**

Open Floor

**8. EXECUTIVE SESSION**

**CHAIRMAN** 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** 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 9:59 a.m., and the recorder was turned off.

The Board returned from Executive Session at 11:08 a.m. The matters discussed in the closed meeting were limited only to the items listed in the motion to close.

- a) Audit Procedures – Brandon R. Toensing
- b) Complaints:

- Case No. 2017-40 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$350.00 fine (\$250.00 for CPE reporting cycle shortage, \$100.00 for CPE Ethics hour shortage); and the completion of 12.5 CPE hours which must include 2 CPE Ethics hours by January 24, 2018.
- Case No. 2017-41 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$500.00 fine; and the completion of 22 CPE hours by January 24, 2018.
- Case No. 2017-42 Dismiss.
- Case No. 2017-43 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$250.00 fine; and the completion of 1.5 CPE hours by January 17, 2018.
- Case No. 2017-44 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$200.00 fine; and the completion of 4 CPE Ethics hours by January 17, 2017.
- Case No. 2017-45 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$100.00 fine by January 17, 2018

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- Case No. 2017-46 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$50.00 fine; and the completion of .50 CPE hours by January 17, 2018.
- Case No. 2017-47 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$200.00 fine; and the completion of 4 CPE Ethics hours by January 17, 2018.
- Case No. 2017-34 Issue NCA; defer issuance pending acceptance of a First Amended Pre-NCA Stipulated Agreement: payment of \$650.00 fine (\$450.00 for CPE reporting cycle shortage, and \$100.00 for not meeting the requisite 20 CPE hour yearly minimum); and the completion of 13.5 CPE hours which must include 2 CPE Ethics hours by January 24, 2018.
- Case No. 2017-38 Set aside October 17, 2017, Pre-NCA; and licensee to pay late application fee of \$100.00 to Board by January 17, 2018.

Proposed Case Closures:

- Case No. 2015-33 Close Case  
Case No. 2017-35 Close Case  
Case No. 2017-36 Close Case  
Case No. 2017-37 Close Case  
Case No. 2017-39 Close Case

Case No. 2017-40 through 2017-47, and 2017-38, **Member** Patrick Stewart made a **MOTION** to approve the recommendation of the Complaint Committee. **Member** Maria Cassimus **SECONDED** the motion. Motion **PASSED** with five (5) in favor of and one (1) abstention by **Member** Farley Vener, member of the Complaint Committee.

Case No. 2017-34, **Member** Patrick Stewart made a **MOTION** to approve the recommendation of the Complaint Committee. **Member** Maria Cassimus **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**

Case No. 2017-33 through 2017-37, and 2017-39, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee. **Member** Maria Cassimus **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**

**9. NEXT MEETING DATE AND LOCATION**


Regular Board meeting, February 20, 2018, in the Albuquerque main conference room.

**10. ADJOURNMENT**

There being no other business to come before the Board, the meeting was adjourned at 11:15 a.m.



C. Jack Emmons, CPA, Chairman



Dennis Houston, Secretary