



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
December 17, 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
Ms. Maria Cassimus, CPA, Treasurer
Mr. William R. Golden, CPA
Mr. Farley Vener, CPA

BOARD MEMBERS NOT IN ATTENDANCE: All Present

**ATTORNEY GENERAL'S OFFICE
STAFF IN ATTENDANCE:**

Ms. Delilah Tenorio, AAG, Board Counsel

PUBLIC IN ATTENDANCE:

Robert F. Widmann
Sim-Wing Gohard
Kelcy Flanagan

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 December 17, 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 9:05 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
Ms. Maria Cassimus, CPA, Treasurer
Mr. William R. Golden, CPA
Mr. Farley Vener, CPA

MEMBERS ABSENT: All Present

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 October 22, 2019, REGULAR BOARD MEETING

Member Maria Cassimus made a **MOTION** to approve the October 22, 2019, Regular Board Meeting Minutes as written. Member Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

4. EXECUTIVE DIRECTOR REPORT – *Jeanette Contreras*

- 2019 New Mexico Public Accountancy Board News Letter, 2nd Edition
- 2019 Licensing and Firm Statistics Report, February 2020 Board Meeting
- NASBA Executive Director and Legal Conference, March 2020
- November 2019 Swearing in Ceremony success

5. NEW BUSINESS

- a) 2020 Board Meeting Dates – *C. Jack Emmons & Jeanette Contreras*
- Tuesday, February 18, 2020
 - Tuesday, April 28, 2020
 - Tuesday, June 30, 2020
 - Tuesday, August 25, 2020
 - Tuesday, October 27, 2020
 - Tuesday, December 15, 2020

Member William Golden made a **MOTION** to approve the 2020 Board meeting dates. Member Patrick Stewart **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**

- b) NASBA Updates, Meetings, and the CPA Evolution – *C. Jack Emmons*
- c) NMSCPAs Updates – *Kelcy Flanagan*
- Disruption Survey
 - Succession Planning
 - November 2019 Pride in the Profession Luncheon-Diversity Statistics
 - Women's Retreat-May 2020
- d) Request by Amy Milder for Extension of CPA Exam Scores (AUD) – *Noël Davis*

Member William Golden made a **MOTION** to approve the request by Amy Milder for an extension of exam scores until October 12, 2019. Member Patrick Stewart **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

6. OLD BUSINESS

- e) Rules Hearing for 2020
- Proposed hearing date-February 18, 2020
 - Proposed Publishing date of May 2020

7. PUBLIC COMMENT

Open Floor: Robert F. Widmann on computerized systems and technologies in comment to CPA evolution.

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 9:47 a.m., and the recorder was turned off.

The Board returned from Executive Session at 10:42 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. 2019-43 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$100.00 fine; and the completion of 1 CPE - hour by January 24, 2019.
- Case No. 2019-44 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$1,150.00 fine (\$950.00 for CPE hour shortage, \$100.00 for the Technical hours violation, and \$100.00 for the 20-hour minimum per year CPE violation); and the completion of 39.5 CPE hours of coursework which must include 16.5 CPE Technical hours by January 28, 2020.
- Case No. 2019-45 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$1,200.00 fine (\$1,000.00 for CPE hour shortage, \$100.00 for the Technical hours violation, and \$100.00 for the 20-hour minimum per year CPE violation); and the completion of 40 CPE hours of coursework which must include 16 CPE Technical hours by January 28, 2020.
- Case No. 2019-46 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 the Ethic hours violation); and the completion of 2 CPE Ethic hours by January 24, 2020.
- Case No. 2019-47 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 the Ethic hours violation); and the completion of 4 CPE Ethic hours by January 24, 2020.
- Case No. 2019-48 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, \$100.00 for the Ethic hours violation, and \$100.00 for the Technical hours violation); and the completion of 5 CPE hours of coursework which must include 4 CPE Ethic hours and 1 CPE Technical hour of coursework by January 24, 2020.

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- Case No. 2019-49 Table case pending additional information.
Case No. 2019-50 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 Ethic hours violation); and the completion of 2 CPE Ethic hours by January 24, 2020.
Case No. 2019-51 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$100.00 fine for not meeting the 20 CPE yearly hour minimum for the 12-1-2018 through the 11-30-2019 reporting year by January 15, 2020.

Case No. 2019-43 through 2019-48 and Case No. 2019-50 through 51, **Member** Patrick Stewart made a **MOTION** to approve the Board decisions. **Member** William Golden **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. 2019-49, **Member** Patrick Stewart made a **MOTION** to approve the Board decisions. **Member** William Golden **SECONDED** the motion. Motion **PASSED** with five (5) in favor of and one (1) abstention by **Member** C. Jack Emmons.

b) Case Closures

- Case No. 2019-35 Close Case
Case No. 2019-36 Close Case
Case No. 2019-37 Close Case
Case No. 2019-38 Close Case
Case No. 2019-39 Close Case
Case No. 2019-40 Close Case
Case No. 2019-42 Close Case

Case No. 2019-35 through 2019-40 and Case No. 2019-42, **Member** Patrick Stewart made a **MOTION** to approve the Board decisions to close these cases. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

9. NEXT MEETING DATE AND LOCATION

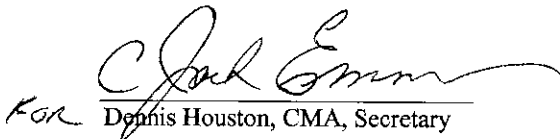
Regular Board Meeting February 18, 2020, in the Albuquerque main conference room.

10. ADJOURNMENT

There being no other business to come before the Board, the meeting was adjourned at 10:54 a.m.



C. Jack Emmons, CPA, Chairman



FOR Dennis Houston, CMA, Secretary