



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
Special Board Meeting
March 6, 2019

BOARD MEMBERS IN ATTENDANCE: Mr. C. Jack Emmons, CPA, Chairman
Mr. Patrick Stewart, Vice Chair, Public Member
Ms. Maria Cassimus, CPA, Treasurer
Mr. William R. Golden, CPA (via phone)

BOARD MEMBERS NOT IN ATTENDANCE: Mr. Dennis Houston, CMA, Secretary, Public Member
Mr. Farley Vener, CPA

**ATTORNEY GENERAL'S OFFICE
STAFF IN ATTENDANCE:** Ms. Delilah Tenorio, AAG, Board Counsel

PUBLIC IN ATTENDANCE: Kelcy Flanagan

BOARD STAFF IN ATTENDANCE: Ms. Jeanette Contreras, Executive Director
Mr. Ernest Santucci, Investigator
Ms. Noël Davis, Licensing Manager
Ms. Alexa Martinez, Financial Specialist

PLACE & TIME:

The New Mexico Public Accountancy Board held a Special Board Meeting on March 6, 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 9:07 a.m. Roll call was taken by Ms. Contreras.

MEMBERS PRESENT: Mr. C. Jack Emmons, CPA, Chairman
Mr. Patrick Stewart, Vice Chair, Public Member
Ms. Maria Cassimus, CPA, Treasurer
Mr. William R. Golden, CPA

MEMBERS ABSENT: Mr. Dennis Houston, CMA, Secretary, Public Member
Mr. Farley Vener, CPA

A quorum was determined to be present.

2. APPROVAL OF AGENDA

Member Patrick Stewart 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 December 18, 2018, REGULAR BOARD MEETING

Member Patrick Stewart made a **MOTION** to approve the December 18, 2018, Regular Board Meeting Minutes as written. **Member** Maria Cassimus **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

4. EXECUTIVE DIRECTOR REPORT

- Updated forms and applications on NMPAB website
- Appointed RLD Superintendent, Marguerite Salazar

5. NEW BUSINESS

- a) Adoption of Open Meetings Act – *Jack Emmons*

Member Patrick Stewart made a **MOTION** to approve the adoption of the 2019 Open Meetings Act. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- b) 37th Annual Conference for Executive Directors & the 24th Annual Conference for Board of Accountancy Legal Counsel – *Jeanette Contreras*
- c) Request by Akiyo Okuma for a change of status from inactive to active (inactive status since 5/11/2001) – *Noel Davis*

Member Maria Cassimus made a **MOTION** to approve the change of status request by Akiyo Okuma from inactive to active status. **Member** Patrick Stewart **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- d) Request by Laura Summerland for a reinstatement of her CPA license (Expired 6/30/1999) – *Noel Davis*

Member Patrick Stewart made a **MOTION** to approve the request by Laura Summerland for a reinstatement of her CPA license. **Member** Maria Cassimus **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

6. OLD BUSINESS

- e) Transition to Online for Firm Permit Renewals – *Jeanette Contreras*
- f) Update – Swearing in Ceremony 2019 dates – *Jeanette Contreras*
- May 14, 2019
 - November 8, 2019

7. PUBLIC COMMENT

Open Floor:

Kelcy Flanagan comment of Senate Bill 385 before the New Mexico 2019 Legislative Session.

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** Maria Cassimus **SECONDED** the motion.

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Roll Call Vote:

<u>BOARD MEMBERS</u>	<u>VOTE</u>
C. Jack Emmons	YES
Patrick Stewart	YES
Maria Cassimus	YES
William Golden	YES

Motion **PASSED** by **UNANIMOUS APPROVAL**. The Board entered into Executive Session at 9:30 a.m., and the recorder was turned off.

The Board returned from Executive Session at 9:55 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. 2017-16 Rescind the Board's August 22, 2017, vote to request an NCA and close case.
- Case No. 2018-23 Rescind the Board's October 16, 2018, vote to request an NCA and close case.
- Case No. 2018-48 Grant Respondent's request for a CPE hardship waiver for the August 1, 2015, through July 31, 2018, reporting cycle and close case.
- Case No. 2018-59 Issue NCA; defer issuance pending acceptance of a First Amended Pre-NCA Stipulated Agreement: payment of a \$318.75 fine; and submit evidence of completing 18 hours of community service acceptable to the Board; and the completion of 41 CPE hours, which must include 19 Technical CPE hours by April 9, 2019.
- Case No. 2019-01 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$1,259.00 fine (\$1,159.00 for CPE hour shortage; and \$100.00 for failing to meet the requisite 96 Technical CPE hour minimum); and the completion of 48.5 CPE hours, which must include 24.5 Technical CPE hours by April 4, 2019.
- Case No. 2019-02 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine; and the completion of 2 CPE Ethic hours by April 4, 2019.
- Case No. 2019-03 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$50.00 fine; and the completion of a .50 CPE hour by April 4, 2019.
- Case No. 2019-04 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine for not meeting the requisite 20 CPE hour yearly minimum for the December 1, 2017, through November 30, 2018, reporting year by April 4, 2019.
- Case No. 2019-05 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$275.00 fine; and the completion of 14 CPE hours by April 4, 2019.
- Case No. 2019-06 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine; and the completion of 2 CPE Ethic hours by April 4, 2019.
- Case No. 2019-07 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine; and the completion of 4 CPE Ethic hours by April 4, 2019.
- Case No. 2019-08 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$100.00 fine; and the completion of 2 CPE Ethic hours by April 4, 2019.

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Case No. 2019-09 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of a \$1,025.00 fine (\$725.00 for CPE hour shortage; \$100.00 for failing to meet the requisite 20 CPE hour yearly minimum; \$100.00 for failing to meet the requisite 96 Technical CPE hour minimum; \$100.00 for failing to meet the requisite 4 CPE Ethic hours); and the completion of 29 CPE hours, which must include 5 Technical CPE hours and 1.5 CPE Ethic hours, by April 4, 2019.

Case No. 2017-16, 2018-23, 2018-48, and 2018-59, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

Case No. 2019-01 through 2019-09, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee. **Member** William Golden **SECONDED** the motion. Motion **PASSED** with three (3) in favor of and one (1) abstention by **Member** Maria Cassimus, member of the Complaint Committee.

b) Case Closures:

Case No. 2018-51	Close Case
Case No. 2018-52	Close Case
Case No. 2018-53	Close Case
Case No. 2018-54	Close Case
Case No. 2018-55	Close Case
Case No. 2018-56	Close Case
Case No. 2018-57	Close Case
Case No. 2018-58	Close Case
Case No. 2018-60	Close Case

Case No. 2018-51 through 2018-58, and 2018-60, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee to close these cases. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

9. NEXT MEETING DATE AND LOCATION

Regular Board meeting April 23, 2019, in the Albuquerque main conference room.

10. ADJOURNMENT

There being no other business to come before the Board, the meeting was adjourned at 10:02 a.m.



C. Jack Emmons, CPA, Chairman



Dennis Houston, CMA, Secretary