



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
April 23, 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 (via phone)
Mr. Farley Vener, CPA

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

**ATTORNEY GENERAL'S OFFICE
STAFF NOT IN ATTENDANCE:** Ms. Delilah Tenorio, AAG, Board Counsel

PUBLIC IN ATTENDANCE:

Kelcy Flanagan	Gilbert Chavez
Shurong Li	Hong Li
Carmen Salazar	David Lafferty
Sam C. Boren	Kathryn Bach
Mary L. Othmer	Jieru Yu
Robert F. Widmann	Lee Baldwin
Theresa Kelley	Joanne Dawn Biagiatti
Gary Gaylord	

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 Board Meeting on April 23, 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 9:02 a.m. Roll call was taken by Ms. Contreras.

MEMBERS PRESENT: Mr. C. Jack Emmons, CPA, Chairman
Mr. Patrick Stewart, Vice Chair, Public Member (9:08 a.m.)
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 Dennis Houston made a **MOTION** to approve the agenda as written. **Member** William Golden **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

3. APPROVAL OF MINUTES FROM MARCH 6, 2019, SPECIAL BOARD MEETING

Member William Golden made a **MOTION** to approve the March 6, 2019, Special Board Meeting Minutes as written. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

4. EXECUTIVE DIRECTOR REPORT

- Online Firm Renewal Access
- RLD Division Director Appointed, Priscilla Garcia
- NASBA University meeting for Executive Directors in Nashville, Tennessee - July 2019

5. NEW BUSINESS

- a) NMPAB Licensing & Peer Review Statistics – *Jeanette Contreras*
- b) NASBA Conference Hot Topics – *Jeanette Contreras & Ernest Santucci*
- c) NASBA Board Meeting Report – *C. Jack Emmons*
 - Proposed NASBA CPE Audit Service
 - Proposed CPA Exam - Continuous Testing
 - Proposed CPA Exam to include data analytics
 - Proposed Review of 150 credit hour requirement for initial licensure
- d) Registration of Firm “Branch” Offices, Physical Address Requirements, and Firm Mobility – *Jeanette Contreras & Ernest Santucci*
- e) Senate Executive Message No. 40: Veto of SB385 – *Jeanette Contreras*
- f) Request by John Trujillo for reinstatement of his CPA license (Canceled 01/11/2012) – *Noël Davis*

Member Farley Vener made a **MOTION** to approve the request by John Trujillo for reinstatement of his CPA license. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- g) Request by Stacy Anderson for reinstatement of her CPA license (Canceled 03/21/2006) – *Noël Davis*

Member Farley Vener made a **MOTION** to approve the request by Stacy Anderson for reinstatement of her CPA license. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

6. OLD BUSINESS

- h) Transition to Online Renewals for Firms, March 6, 2019 – *Jeanette Contreras*
- i) Swearing in Ceremony May 14, 2019 – *Jeanette Contreras*

7. PUBLIC COMMENT

Open Floor:

Kelcy Flanagan on March 2019 NASBA Conference attendance

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
William Golden	YES
Farley Vener	YES

Motion **PASSED** by **UNANIMOUS APPROVAL**. The Board entered into Executive Session at 10:02 a.m., and the recorder was turned off.

The Board returned from Executive Session at 11:11 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. 2019-01 Issue NCA; but defer issuance pending acceptance of a *First Amended Pre-NCA Stipulated Agreement*: The payment of a \$1,259.00 fine (\$1,159.00 for CPE hour shortage; and \$100.00 for failing to meet the minimum 96 CPE Technical hours per reporting cycle); and the completion of 48.5 CPE hours, which must include 24.5 CPE Technical hours by May 15, 2019.
- Case No. 2019-10 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$675.00 fine (\$575.00 for CPE hour shortage; and \$100.00 for failing to meet the minimum 96 CPE Technical hours per reporting cycle); and the completion of 23 CPE hours, which must include 3 CPE Technical hours by June 7, 2019.
- Case No. 2019-11 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$1,619.00 fine (\$1,319.00 for CPE hour shortage; and \$100.00 for failing to meet the minimum 20 CPE hour per reporting year; and \$100.00 for failing to meet the minimum 96 CPE Technical hours per reporting cycle; and \$100.00 for failing to meet the minimum 4 CPE Ethic hours per reporting cycle); and the completion of 57 CPE hours, which must include 3 CPE Ethic hours, and 33 CPE Technical hours by June 7, 2019.
- Case No. 2019-12 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$800.00 fine (\$700.00 for CPE hour shortage; and \$100.00 for failing to meet the minimum 96 CPE Technical hours per reporting cycle); and the completion of 28 CPE hours, which must include 4 CPE Technical hours by June 7, 2019.
- Case No. 2018-13 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$250.00 fine; and the completion of 6.5 CPE hours by May 31, 2019.
- Case No. 2019-14 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$900 fine (\$700 for CPE hour shortage; and \$100.00 for failing to meet the minimum 20 CPE hour per reporting year; and \$100.00 for failing to meet the minimum 96 CPE Technical hours per reporting cycle); and the completion of 28 CPE hours, which must include 4 CPE Technical hours by June 7, 2019.

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- Case No. 2019-15 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 May 31, 2019.
- Case No. 2019-16 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The issuance of a cease and desist order (order) effective immediately upon delivery; and the payment of a \$1,000.00 fine; and the completion and return of a New Mexico Public Accountancy Board signed affidavit of compliance; and provide evidence to the Board of compliance with the order including, but not limited to, photos of signage, stationary, business cards, promotional and advertising material, web page listings, and copies of any other relevant documents provided for within the scope of the New Mexico Uniform Licensing Act and the New Mexico 1999 Public Accountancy Act by May 31, 2019. Compliance shall be subject to verification.

Case No. 2019-10 through 2019-15, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee. **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. 2019-01 and 2019-16, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

b) Case Closures

Case No. 2018-59	Close Case
Case No. 2019-02	Close Case
Case No. 2019-03	Close Case
Case No. 2019-04	Close Case
Case No. 2019-05	Close Case
Case No. 2019-06	Close Case
Case No. 2019-07	Close Case
Case No. 2019-08	Close Case
Case No. 2019-09	Close Case

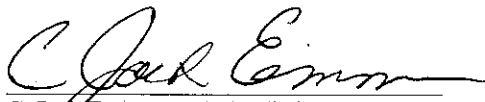
Case No. 2018-59 and 2019-02 through 2019-09, **Member** Patrick Stewart made a **MOTION** to approve the recommendations of the Complaint Committee to close these cases. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

9. NEXT MEETING DATE AND LOCATION

Regular Board meeting June 25, 2019, in the Albuquerque main conference room.

10. ADJOURNMENT

There being no other business to come before the Board, the meeting was adjourned at 11:20 a.m.


C. Jack Emmons, CPA, Chairman


Dennis Houston, CMA, Secretary