



---

**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

June 25, 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 (via phone)  
Mr. Farley Vener, CPA

**BOARD MEMBERS NOT IN ATTENDANCE:** All present

**ATTORNEY GENERAL'S OFFICE**

**STAFF NOT IN ATTENDANCE:** Ms. Delilah Tenorio, AAG, Board Counsel

**PUBLIC IN ATTENDANCE:**

Kelcy Flanagan	Charles Galbraith
Robert Widman	Jieru Yu
Barbara Lewis	Jan Milner
Debra Neuser	Lilia Ruiz
Jenny L. Wilson	

**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 June 25, 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 (9:05 a.m.)  
Mr. Dennis Houston, CMA, Secretary, Public Member  
Ms. Maria Cassimus, CPA, Treasurer (9:32 a.m.)  
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** 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 APRIL 23, 2019, REGULAR BOARD MEETING**

**Member** Farley Vener made a **MOTION** to approve the April 23, 2019, Regular Board Meeting Minutes as written. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

## **4. EXECUTIVE DIRECTOR REPORT**

- Online Renewal-2.5% Pay Pal fee beginning July 2019 – *Jeanette Contreras*

## **5. NEW BUSINESS**

- a) NMPAB Licensing & Peer Review Statistics – *Jeanette Contreras*
- b) CPA Examination Candidate & Testing Statistics for 2019 Q-1 – *Jeanette Contreras*
- c) Hot Topics: 2019 NASBA Western Regional Meeting – *C. Jack Emmons*
- d) Reporting Unlicensed Activity – *Ernest Santucci & Jeanette Contreras*
- e) NMSCPA Updates – *Kelcy Flanagan*
- f) AICPA Peer Review Report and Updates – *Barbara Lewis*
- g) Request by Mr. Ayham Ouayr for reinstatement of his CPA license (Canceled 05/07/2012) – *Noël Davis*

**Member** Patrick Stewart made a **MOTION** to approve the request by Mr. Ayham Ouayr for reinstatement of his CPA license. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- h) Request by Mr. Tracy Mount for reinstatement of his CPA license (Canceled 09/2019) – *Noël Davis*

**Member** Patrick Stewart made a **MOTION** to approve the request by Mr. Tracy Mount for reinstatement of his CPA license with the additional consideration that attendance to the November 8, 2019, Swearing In Ceremony be encouraged. **Member** Maria Cassimus **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

## **6. OLD BUSINESS**

- i) Firm Renewals – *Jeanette Contreras*
- j) Swearing in Ceremony May 14, 2019 – *Jeanette Contreras*
- k) Bi-Annual 2019 Newsletter 1<sup>st</sup> Edition – *Jeanette Contreras*

## **7. PUBLIC COMMENT**

Open Floor:

Barbara Lewis commented on rule change participation

## **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.

New Mexico Public Accountancy Board  
June 25, 2019, Board Meeting Minutes

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 10:40 a.m., and the recorder was turned off.

The Board returned from Executive Session at 11:15 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. 2019-12 Issue NCA; defer issuance pending acceptance of a *First Amended* Pre-NCA Stipulated Agreement: Submit evidence of completing 16 hours of community service acceptable to the Board; and the completion of 28 CPE hours, which must include 4 CPE Technical hours by August 5, 2019.
- Case No. 2019-17 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$400.00 fine (\$300.00 for CPE hour shortage; and \$100.00 for violating the minimum 96 CPE Technical hours per reporting cycle rule); and the completion of 15 CPE hours, which must include 11 CPE Technical hours by August 2, 2019.
- Case No. 2019-18 Issue NCA; 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 violating the minimum 4 CPE Ethic hours per reporting cycle rule); and the completion of 4 CPE Ethic hours by August 2, 2019.
- Case No. 2019-19 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$700.00 fine (\$600.00 for CPE hour shortage; and \$100.00 for violating the minimum 96 CPE Technical hours per reporting cycle rule); and the completion of 26 CPE Technical hours by August 2, 2019.
- Case No. 2018-20 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$400.00 fine (\$300.00 for CPE hour shortage; and \$100.00 for violating the minimum 24 non-firm sponsored CPE hours per reporting cycle rule); and the completion of 14 CPE non-firm hours by August 2, 2019.
- Case No. 2019-21 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$100.00 fine for violating the 20 CPE yearly hour minimum for the 5-1-2017 through the 4-30-2018 reporting year by July 31, 2019.
- Case No. 2019-22 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 July 31, 2019.
- Case No. 2019-23 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 July 31, 2019.
- Case No. 2019-24 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 July 31, 2019.
- Case No. 2019-25 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 July 31, 2019.

New Mexico Public Accountancy Board  
June 25, 2019, Board Meeting Minutes

Case No. 2019-26 Issue NCA; but defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: The payment of a \$1,000.00 fine for failure to register a CPA firm, due by July 31, 2019.

Case No. 2019-17 through 2019-25, **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 two (2) abstentions by **Member** Farley Vener and **Member** Maria Cassimus, members of the Complaint Committee.

Case No. 2019-12 and 2019-26, **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. 2019-01	Close Case
Case No. 2019-10	Close Case
Case No. 2019-11	Close Case
Case No. 2019-13	Close Case
Case No. 2019-14	Close Case
Case No. 2019-15	Close Case
Case No. 2019-16	Close Case

Case No. 2019-01, 2019-10, 2019-11 and 2019-13 through 2019-16, **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 August 27, 2019, in the Albuquerque main conference room.

**10. ADJOURNMENT**

There being no other business to come before the Board, the meeting was adjourned at 11:23 a.m.

  
C. Jack Emmons, CPA, Chairman

  
Dennis Houston, CMA, Secretary