



New Mexico Regulation and Licensing Department

BOARDS AND COMMISSIONS DIVISION

New Mexico Public Accountancy Board

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MINUTES

Board Meeting
February 21, 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

BOARD MEMBERS NOT IN ATTENDANCE: Mr. Benjamin Roybal, Esq., Public Member
Mr. Farley Vener, CPA

BOARD STAFF IN ATTENDANCE: Ms. Jeanette Contreras, Executive Director
Mr. Ernest Santucci, Investigator
Ms. Jessica Chavez-Lance, Licensing Manager
Ms. Natalie Frazier, Licensing Administrator
Ms. Alexa Martinez, Administrative Assistant

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

PUBLIC IN ATTENDANCE: John A. Carey, NMSCPA
Kenneth Cummins
Brandon Remley
Rebecca Parish, NMAG
Melissa Spangler

PLACE & TIME:

The New Mexico Public Accountancy Board held a Board Meeting on February 21, 2017, at 9:00 a.m. in the RLD Conference Room, 5500 San Antonio Dr. NE, Albuquerque, NM 87109.

1. CALL TO ORDER; ROLL CALL; INTRODUCTION OF GUESTS

Chairman Emmons called the meeting to order at 9:01 a.m. Roll call was taken by Ms. Contreras; Chairman C. Jack Emmons, Mr. Patrick Stewart, Mr. Dennis Houston, Ms. Maria Cassimus, and Mr. William R. Golden, were present at this time. A quorum was determined to be present.

Board members not present at this time were: Mr. Benjamin Roybal and Mr. Farley Vener.

Audience introductions were made following roll call.

2. REVIEW AND APPROVAL OF AGENDA

Mr. Stewart moved to accept the addition of three items to Item #6, EVENTS & UPDATES: updates/ discussion on “retired” status draft, foreign licenses, and Gramm-Leach-Bliley Act to the agenda as amended with no other changes to the agenda. The motion was seconded by Mr. Houston.

The Board voted unanimously to pass the motion.

3. APPROVAL OF MINUTES FROM December 6, 2016, BOARD MEETING

Ms. Cassimus moved to approve the minutes for the December 6, 2016, Board Meeting, and was seconded by Mr. Golden.

The Board voted unanimously to pass the motion.

4. ADOPTION OF 2017 OPEN MEETINGS ACT RESOLUTION

Mr. Golden moved to adopt the 2017 Open Meetings Act Resolution. The motion was seconded by Mr. Stewart.

The Board voted unanimously to pass the motion.

5. ELECTION OF OFFICERS

Ms. Cassimus moved to retain the present status of officers. Mr. Stuart seconded the motion.

The Board voted unanimously to pass the motion.

6. ANNUAL EVENTS & UPDATES

- House Bill 197 Update and Senate Bill 257
- UNM & NMSU Out Reach Program Update
- Reaction to New Rules
- Southwest Region Conference Call
- Elderly Fraud Training
 - Dates: March 17 and May 19, 2017
- Sunshine Laws Training
 - Dates: February 22, 2017
- 2016 CPA examination
- Inactive to Retired Status draft to be discussed at the next Rules Hearing
- Foreign Licenses
- Update on the Gramm-Leach-Bliley Act

7. Swearing in Ceremony

Ceremony dates are set for May 15 and November 6, 2017. Mr. Tim Keller has been invited as the Keynote Speaker. A response is pending.

8. NOMINATION OF C. JACK EMMONS FOR THE NASBA BOARD OF DIRECTORS

A motion was made by Mr. Stewart and seconded by Mr. Golden to nominate C. Jack Emmons for the NASBA Board of Directors.

The Board voted unanimously to pass the motion.

9. PEER REVIEW CLARIFICATION

- Clarification on appropriate time to investigate a firm for peer review matters.

10. LICENSING MATTERS

- Request by Kenneth Cummins for a Reinstatement of Canceled License #2726, (Canceled on 04/28/2005).

Ms. Cassimus moved to Reinstate Kenneth Cummins, License #2726, and was seconded by Mr. Houston.

The Board voted 4-1 to pass the motion with Chairman Emmons, Mr. Houston, Ms. Cassimus, and Mr. Houston in favor and Mr. Stewart opposed.

- Request by Brandon Remley for a Reinstatement of credits for FAR (expired on 08/28/2013) and REG (expired on 08/29/2014) was moved to Executive Session.

11. EXECUTIVE SESSION

Chairman Emmons moved to enter into executive session. The executive session will be held in accordance with NMSA 1978, Sections 10-15-1 (H) (1), for the limited purpose of:

- Consideration of Complaint Committee recommendations in the following cases:
 - Case No. 2016-16
 - Case No. 2016-17
 - Case No. 2017-01
 - Case No. 2017-02
 - Case No. 2017-03
 - Case No. 2017-04
- Request by Brandon Remley for a Reinstatement of credits for FAR (expired on 08/28/2013) and REG (expired on 08/29/2014).

The motion was made by Chairman Emmons and seconded by Mr. Golden to enter into executive session. Roll call vote was taken. Roll call: Chairman Jack Emmons-yes, Mr. Patrick Stewart-yes, Mr. Dennis Houston-yes, Ms. Cassimus-yes, Mr. William Golden-yes, to pass the motion.

The members entered into executive session at 10:25 a.m.

12. BOARD DECISIONS

The Board returned from executive session at 11:34 a.m. Chairman Emmons attested that the only items discussed in the executive session were the matters specified on the agenda. A roll call vote was taken: Chairman Jack Emmons, Mr. Patrick Stewart, Mr. Dennis Houston, Ms. Cassimus, and Mr. William Golden were present.

- Complaint Committee recommendations: Motions were made by Mr. Stewart and seconded by Mr. Golden to accept the recommendations of the following cases:
 - Case No. 2016-16 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$250.00 fine by March 10, 2017.
 - Case No. 2016-17 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated

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- Case No. 2017-01 Agreement: payment of \$200.00 fine by March 10, 2017.
Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$750.00 fine and completion of 30 CPE hours, including 12 technical CPE hours by March 24, 2017, and issuance of a 20 CPE hour minimum requirement advisory letter.
- Case No. 2017-02 Issue advisory letter regarding the requirements of governmental bodies or other regulatory agencies.
- Case No. 2017-03 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$450.00, completion of 18.5 CPE hours, including 3 CPE hours of Ethics by March 24, 2017, and issuance of a 20 CPE hour minimum requirement advisory letter.
- Case No. 2017-04 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$1000.00 fine (\$750.00 non-compliance of CPE requirements, \$250.00 for misrepresentation), completion of 36 CPE hours, including 12 technical hours by March 24, 2017, and issuance of a 20 CPE hour minimum requirement advisory letter including notification of terms.

The Board voted to pass the motion 4-1. Ms. Cassimus, Complaint Committee Member, abstained from voting on all but Case No. 2017-02 for which the Board voted unanimously.

- Request by Brandon Remley for a Reinstatement of credits for FAR (expired on 08/28/2013) and REG (expired on 08/29/2014).

Due to extraordinary circumstances, a motion was made to extend the credits for FAR and REG for Brandon Remley. Mr. Golden moved to approve the motion. The motion was seconded by Ms. Cassimus.

The Board voted 3-1 to Reinstate Brandon Remley's FAR and REG credits due to extraordinary circumstances with Ms. Cassimus, Mr. Golden, and Mr. Stewart in favor, and Mr. Houston opposed.

10. ADJOURNMENT

Ms. Cassimus moved to adjourn the meeting at 12:40 p.m., and seconded by Mr. Stewart.

The Board voted unanimously to pass the motion to adjourn.


C. Jack Emmons, CPA, Chairman


Dennis Houston, Secretary