



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
August 22, 2017

BOARD MEMBERS IN ATTENDANCE: Mr. C. Jack Emmons, CPA, Chairman
Mr. Patrick Stewart, Vice Chair, Public Member (9:12 a.m. arrival)
Mr. Dennis Houston, Secretary, Public Member
Mr. Farley Vener, CPA
Mr. Benjamin Roybal, Esq., Public Member (9:09 a.m. arrival)

TELEPHONIC APPEARANCE: Mr. William R. Golden, CPA

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

**ATTORNEY GENERAL'S OFFICE
STAFF IN ATTENDANCE:** Mr. David Stevens, AAG, Board Counsel

PUBLIC IN ATTENDANCE: Kelcy Flanagan, NMSCPA
James Stephens
Peter Chew, CPA
Julia W. Jones, 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

PLACE & TIME:

The New Mexico Public Accountancy Board held a Board Meeting on August 22, 2017, at 9:00 a.m. in the RLD Conference Room, 5500 San Antonio Dr. NE, Albuquerque, NM 87109.

1. CALL MEETING TO ORDER AND ROLL CALL

Chairman Emmons called the meeting to order at 9:06 a.m. Roll call was taken by Ms. Contreras.

MEMBERS PRESENT: Mr. C. Jack Emmons, CPA, Chairman
Mr. Dennis Houston, Secretary, Public Member
Mr. William R. Golden, CPA (telephonically)
Mr. Farley Vener, CPA

MEMBERS ABSENT: Mr. Patrick Stewart, Vice Chair, Public Member (9:12 a.m. arrival)
Mr. Benjamin Roybal, Esq., Public Member (9:09 a.m. arrival)
Ms. Maria Cassimus, Treasurer, CPA

A quorum was determined to be present.

2. APPROVAL OF AGENDA

Member Dennis Houston made a **MOTION** to approve the agenda as written. **Member** Farley Vener **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

3. APPROVAL OF MINUTES FROM June 20, 2017, REGULAR BOARD MEETING

Member William Golden made a **MOTION** to approve the June 20, 2017, Regular Board Meeting Minutes as written. **Member** Farley Vener **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

4. EXECUTIVE DIRECTOR REPORT

Executive Director Report – Jeanette Contreras

5. NEW BUSINESS

- a) Congratulations to Jack Emmons
- b) NASBA's 110th Annual Meeting in New York, New York, October 29-November 1, 2017
- c) Request for Reinstatement by James Stephens—Natalie Frazier

Member William Golden made a **MOTION** to grant the request for Reinstatement by James Stephens. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

- d) Request to reinstate expired CPA examination scores by Debra Martinez—Natalie Frazier

Member Patrick Stewart made a **MOTION** to deny the request to reinstate expired CPA examination scores by Debra Martinez. **Member** Benjamin Roybal **SECONDED** the motion.

Chairman Emmons opened the floor to discussion.

Member Patrick Stewart made a **MOTION**, as amended, to deny the request to reinstate expired CPA examination scores by Debra Martinez pursuant to New Mexico State Statute citation. **Member** Benjamin Roybal **SECONDED** the motion. Motion, as amended, **PASSED** by **UNANIMOUS APPROVAL**.

6. OLD BUSINESS

- a) Update on Accountancy Board Metrics – Farley Vener and Jessica Chavez-Lance
- b) Elderly Fraud training – Jeanette Contreras
The trainings have been a success. The next training will be on November 29, 2017. New trainings for 2018 will be determined.

7. 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 in the agenda, pursuant to Sections 10-15-1 (H) (1) and add any other exceptions here of the Open Meetings Act authorizing closed sessions for matters related to issuance, suspension, renewal, or revocation of a license. **MEMBER** Farley Vener **SECONDED** the motion.

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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
Benjamin Roybal	YES

Motion **PASSED** by **UNANIMOUS APPROVAL**. The Board entered into Executive Session at 9:32 a.m., and the recorder was turned off.

The Board returned from Executive Session at 10:19 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 Issue NCA to revoke license.
- Case No. 2017-22 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$675.00 fine (\$575.00 for CPE reporting cycle shortage and \$100.00 for not meeting the 20 CPE hour yearly minimum) and completion of 27.5 CPE hours by September 29, 2017.
- Case No. 2017-23 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$750.00 fine and the completion of 32 CPE hours by September 29, 2017.
- Case No. 2017-24 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$250.00 fine for failure to report a failed peer review by September 15, 2017.
- Case No. 2017-25 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$250.00 fine for failure to report a failed peer review by September 15, 2017.
- Case No. 2017-26 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$500.00 fine for failing twice to report failed peer reviews by September 15, 2017; to appear before the next Board Meeting (October 17, 2017) to explain corrective action plan and answer questions from the Board.
- Case No. 2017-27 Issue NCA to revoke license.
- Case No. 2017-28 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$1,000.00 fine (\$700.00 for CPE reporting cycle shortage, \$100.00 for not meeting the 20 CPE hour yearly minimum, and \$200.00 for failing to meet the CPE Ethic hours) and completion of 29 CPE hours which shall include 4 CPE Ethic hours by September 29, 2017.
- Case No. 2017-29 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$1,450.00 fine (\$1,200.00 for CPE reporting cycle shortage, \$100.00 for not meeting the 20 CPE hour yearly minimum, and \$150.00 for falsely indicating completion of the 120 CPEs on the renewal application) and completion of 61 CPE hours by September 29, 2017.
- Case No. 2017-30 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of \$500.00 fine (\$400.00 for CPE reporting cycle shortage and \$100.00 for not meeting the 20 CPE hour yearly minimum) and completion of 18 CPE hours by September 29, 2017.
- Case No. 2017-31 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: payment of minimum \$100.00 fine for not meeting 20 CPE hour yearly minimum by September 15, 2017.

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Case No. 2017-16, **Member** Patrick Stewart made a **MOTION** to approve the recommendation of the Complaint Committee. **Member** Benjamin Roybal **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

Case No. 2017-27, **Member** Benjamin Roybal made a **MOTION** to approve the recommendation of the Complaint Committee. **Member** Dennis Houston **SECONDED** the motion. Motion **PASSED** with five (5) in favor and **Member** Patrick Stewart recused.

Member Patrick Stewart made a **MOTION** to approve the recommendations of the remaining cases of the Complaint Committee as amended. **Member** Benjamin Roybal **SECONDED** the motion. Motion **PASSED** with four (4) in favor of and two (2) abstentions by Jack Emmons and Farley Vener, members of the Complaint Committee.

b) Proposed Case Closures:

Case No. 2015-11	Close Case
Case No. 2017-17	Close Case
Case No. 2017-18	Close Case
Case No. 2017-19	Close Case
Case No. 2017-20	Close Case
Case No. 2017-21	Close Case

Member Patrick Stewart made a **MOTION** to approve the case closures. **Member** Benjamin Roybal **SECONDED** the motion. Motion **PASSED** by **UNANIMOUS APPROVAL**.

8. PUBLIC COMMENT


Open Floor

9. NEXT MEETING DATE AND LOCATION

Regular Board meeting, October 17, 2017, in the Albuquerque main conference room.

10. ADJOURNMENT

There being no other business to come before the Board, the meeting was adjourned at 10:49 a.m.


C. Jack Emmons, CPA, Chairman


Dennis Houston, Secretary