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**New Mexico Regulation and Licensing Department**  
**BOARDS AND COMMISSIONS DIVISION**  
**New Mexico Public Accountancy Board**  
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**MINUTES**

**Board Meeting and Rules Hearing**  
**December 9, 2014**

**BOARD MEMBERS IN ATTENDANCE:** Mr. C. Jack Emmons, Chairman, CPA  
Mr. Patrick Stewart, Vice Chair  
Mr. Dennis Houston, Treasurer  
Mr. Farley Vener, CPA  
Ms. Maria Cassimus, CPA  
Mr. Ben Roybal

**BOARD MEMBERS NOT IN ATTENDANCE:** Mr. William Golden, Secretary

**BOARD STAFF IN ATTENDANCE:** Ms. Jennifer N. Baca, Executive Director  
Ms. Jeanette Contreras, Licensing Administrator  
Mr. Ernest Santucci, Investigator  
Ms. Juanita Aragon, Licensing Manager

**ATTORNEY GENERAL'S OFFICE**  
**STAFF IN ATTENDANCE:** Ms. Mary Smith, Board Counsel

**PUBLIC IN ATTENDANCE:** Mr. John Carey, NMSCPA  
Mr. Wayne Ciddio, RLD  
Ms. April Auguster  
Mr. Robert Widmann, CPA  
Mr. Terry Dudding, CPA

**PLACE & TIME:**

The New Mexico Public Accountancy Board held a Board Meeting and Rules Hearing on December 9, 2014, 9:00 a.m., in the RLD Conference Room, 5200 Oakland Ave. NE, Albuquerque, NM 87113.

**1. CALL TO ORDER; ROLL CALL**

Chairman Mr. Jack Emmons called the meeting to order at 9:04 a.m. Roll call was taken: Chairman Emmons, Ms. Maria Cassimus, Mr. Ben Roybal, Mr. Dennis Houston, and Mr. Farley Vener were present. Board members not present was: Mr. William Golden and Mr. Patrick Stewart.

**2. REVIEW AND APPROVAL OF AGENDA**

A motion to approve the agenda was made by Mr. Houston and seconded by Ms. Cassimus.

The Board voted unanimously to pass the motion.

**3. APPROVAL OF MINUTES FROM OCTOBER 21, 2014 REGULAR BOARD MEETING**

A motion was made by Mr. Roybal and seconded by Mr. Houston, to approve the minutes of the October 21, 2014 regular Board Meeting.

The Board voted unanimously to pass the motion.

*Mr. Patrick Stewart arrived at the meeting at 9:15 a.m.*

**4. SELECTION OF COMPLAINT COMMITTEE MEMBERS FOR 2015**

A motion was made by Mr. Emmons and seconded by Mr. Roybal, to appoint Mr. Farley Vener and Ms. Maria Cassimus as the Complaint Committee regular members and Mr. Ben Roybal as an alternate member.

The Board voted unanimously to pass the motion.

**5. ANNUAL EVENTS AND UPDATES**

- **NASBA 107<sup>th</sup> Annual Meeting, Washington, DC – November 2-5 2014:**  
Mr. Emmons update the Board with the topics discussed at the NASBA Annual Meeting.

**6. RETIREMENT OF LICENSING MANAGER & ACKNOWLEDGEMENT OF 30 YEARS OF PUBLIC SERVICE:**

Chairman Emmons and BCD Deputy Director Wayne Ciddio presented Ms. Juanita Marie Aragon with a plaque for her 30 years of public service in New Mexico State Government.

**7. APPOINTMENT OF RULES COMMITTEE**

A motion was made by Mr. Emmons and seconded by Ms. Cassimus, to appoint Mr. Jack Emmons, Mr. William Golden, Mr. John Carey, Mr. Norman Colter, Ms. Donna Peace, Ms. Jennifer Baca, and Mr. Ernest Santucci to the Rules Committee.

The Board voted unanimously to pass the motion.

**8. LICENSING MATTERS:**

- **Clarification on Board Approval requirement for Inactive licensees going into Active Status after 5 or 10 years** – The Board referred the matter to the Rules Committee for further review.

**9. UNIFORM CPA EXAMINATION ISSUES**

- **Request by April Auguster for an extension of Credit for AUD (expired on 10/02/2014)** – A motion was made by Mr. Roybal and seconded by Mr. Stewart, to approve Ms. Auguster an extension of time of the AUD portion of the CPA exam till March 31, 2015.

The Board voted unanimously to pass the above motion for an extension of credit for Ms. Auguster.

**10. SWEARING IN CEREMONY:**

- **Request by Deanna Spring-** – A motion was made by Ms. Cassimus and seconded by Mr. Vener, to approve the candidate from attending the swearing in ceremony. The Board voted 5-1 to pass the motion, with Mr. Patrick Stewart voting against the motion.
- **Request by Merridith Clermond** – A motion was made by Ms. Cassimus and seconded by Mr. Vener, to approve the candidate from attending the swearing in ceremony. The Board voted unanimously to pass the motion.
- **Request by Matthew Weingardt** - A motion was made by Ms. Cassimus and seconded by Mr. Vener, to approve the candidate from attending the swearing in ceremony. The Board voted unanimously to pass the motion.

**11. UPDATE TO THE BOARD ON PENDING NCA CASES IN THE ATTORNEY GENERAL'S OFFICE**

No update at this time. Assistant Attorney General Scott Fuqua, the Board's administrative prosecutor was not present.

**12. 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. 2014-37
  - Case No. 2014-52
  - Case No. 2014-53
  - Case No. 2014-54
  - Case No. 2014-55
  - Case No. 2014-56
  - Case No. 2014-57
  - Case No. 2014-58
  - Case No. 2014-59
  - Case No. 2014-60
  - Case No. 2014-61
  - Case No. 2014-62
  - Case No. 2014-63

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- Case No. 2014-64
- Case No. 2014-65
- Proposed Case Closures:*
  - Case No. 2013-06
  - Case No. 2014-34
  - Case No. 2014-38
  - Case No. 2014-40
  - Case No. 2014-41
  - Case No. 2014-42
- Other Circumstances:*
  - Case No. 2014-49

A motion was seconded by Mr. Houston, to enter into executive session. A roll call vote was taken. Roll call vote: Chairman Emmons-yes, Mr. Houston-yes, Mr. Roybal-yes, Ms. Cassimus-yes, Mr. Stewart-yes, and Mr. Vener- yes, to pass the motion.

The members entered Executive Session at 10:00 A.M.

### **13. BOARD DECISIONS**

The Board returned from executive session at 10:50 a.m. Chairman Emmons stated that the only items discussed in the executive session were the cases listed on the agenda. A roll call vote was taken by Ms. Baca: Chairman Emmons, Mr. Patrick Stewart, Mr. Dennis Houston, Mr. Farley Vener, Mr. Ben Roybal, and Ms. Maria Cassimus were present. A motion was made by Mr. Stewart and seconded by Ms. Cassimus, to exit of executive session.

The Board voted unanimously to pass the motion.

**Complaint Committee Recommendations:** A motion was made and read by Mr. Stewart and seconded by Ms. Cassimus, to accept the recommendations of the following cases:

- Case No. 2014-37      Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$250 fine and completion of 12 CPE hours by 01/31/2015.
- Case No. 2014-52      Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$500 fine and completion of 16.5 CPE hours by 01/31/2015.
- Case No. 2014-53      Dismiss the case.
- Case No. 2014-54      Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$450 fine and completion of 16 CPE hours by 01/31/2015.
- Case No. 2014-55      Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$1,000 fine and completion of 39 CPE hours by 03/31/2015.
- Case No. 2014-56      Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$450 fine and completion of 4 CPE hours in Ethics by 02/28/2015.
- Case No. 2014-57      Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$1,000 fine and completion of 46.5 CPE Ethics hours by 03/31/2015.
- Case No. 2014-58      Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$350 fine and completion

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- Case No. 2014-59 of 13 CPE Ethics hours by 02/28/2015.  
Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: Completion of 10.5 CPE hours not sponsored by the licensee's employer or firm by 03/31/2015.
- Case No. 2014-60 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$500 fine and completion of 18 CPE hours by 03/31/2015.
- Case No. 2014-61 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$200 fine and completion of 4 CPE hours in Ethics by 01/31/2015.
- Case No. 2014-62 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$300 fine and completion of 4 CPE hours in Ethics by 01/31/2015.
- Case No. 2014-63 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$450 fine and completion of 19 CPE hours by 02/28/2015.
- Case No. 2014-64 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$600 and completion of 24 CPE hours including 4 hours in Ethics by 01/31/2015.
- Case No. 2014-65 Issue NCA; defer issuance pending acceptance of a Pre-NCA Stipulated Agreement: a payment of a \$250 fine and completion of 0.75 CPE hours and 2 CPE hours in Ethics by 02/28/2015.

*Proposed Case Closures:*

- Case No. 2013-06 Close Case.
- Case No. 2014-34 Close Case.
- Case No. 2014-38 Close Case.
- Case No. 2014-40 Close Case.
- Case No. 2014-41 Close Case.
- Case No. 2014-42 Close Case.

*Other Circumstances:*

- Case No. 2014-49 Deny request and keep October 21<sup>st</sup>, 2014 Pre-NCA Stipulated Agreement terms active.

The Board voted unanimously to pass the motion. Complaint Committee member, Mr. Emmons, did not vote on the matter.

**14. UPCOMING BOARD MEETING DATES FOR 2015:**

- **February 10, 2015**
- **April 21, 2015**
- **June 9, 2015**
- **August 11, 2015**
- **October 20, 2015**
- **December 8, 2015**

**15. PUBLIC COMMENTS:**

- **None**

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**16. ADJOURNMENT**

A motion was made by Ms. Cassimus and seconded by Mr. Stewart, to adjourn the meeting at 10:57 a.m.

The Board voted unanimously to pass the motion to adjourn.

  
C. Jack Emmons, CPA, Chairman

  
William G. [unclear], Secretary