




---

## New Mexico Public Accountancy Board

Regulation & Licensing Department Conference Room

5200 Oakland NE ▪ Albuquerque, New Mexico 87113

Office (505) 222-9850 ▪ Fax (505) 222-9855

[www.rld.state.nm.us/boards/accountancy.aspx](http://www.rld.state.nm.us/boards/accountancy.aspx)

---

### BOARD MEETING MEETING AGENDA October 21, 2014, 9:00a.m.

Item #	Item and Presenter	Suggested Time
1.	Call to Order; Roll Call, Introduction of Guests – <i>Jennifer Baca</i>	5 Minutes
2.	Review and Approval of Agenda – <b>Action Item</b> – <i>C. Jack Emmons</i>	2 Minutes
3.	Approval of Minutes from August 12, 2014 Regular Board Meeting – <b>Action Item</b> – <i>C. Jack Emmons</i>	2 Minutes
4.	Establish Board Meeting Dates for 2015- <b>Action Item</b> – <i>C. Jack Emmons</i> <ul style="list-style-type: none"> <li>• A 2015 Board Meeting at UNM- Anderson Schools of Management Facility (February or October 2015) - <b>Action Item</b> – <i>C. Jack Emmons</i></li> </ul>	5 Minutes
5.	Annual Events & Updates: – <b>Information Item</b> – <i>Jennifer Baca</i> <ul style="list-style-type: none"> <li>• NASBA Board Meeting brief presentation by Dan Dustin, Carlos Barrera, and Coalter Baker – October 21<sup>st</sup> Board Meeting</li> <li>• NASBA 107<sup>th</sup> Annual Meeting, Washington, DC – November 2-5, 2014</li> </ul>	30 Minutes
6.	Peer Review & NMSCPA Peer Review Program update – <b>Information Item</b> – <i>C. Jack Emmons and Donna Peace</i>	15 Minutes
7.	Appointment of Rules Committee – <b>Action Item</b> – <i>C. Jack Emmons, Jennifer Baca</i> <ul style="list-style-type: none"> <li>• Issue of CPA firm reinstating their firm permit after 90 day cancellation date to avoid \$50 late fee, pursuant to 16 NMAC 60.1.10 (I)</li> </ul>	10 Minutes
8.	Swearing In Ceremony- November 19, 2014– <b>Information Item</b> – <i>Juanita Aragon</i> <ul style="list-style-type: none"> <li>• Board Member attendance</li> <li>• Request for a Waiver of Attendance by Nauman Poonja– <b>Action Item</b> – <i>Juanita Aragon</i></li> </ul>	5 Minutes
9.	Peer Review Matters and collaboration with Federal Agencies- <i>Jennifer Baca</i> <ul style="list-style-type: none"> <li>• Department of Labor- Unlicensed CPA firms conducting ERISA audits and CPA firms with firm permit that have not had the applicable Peer Review.</li> <li>• Federal Audit Clearinghouse (OMB) - supplied a list of New Mexico CPA firms performing Single Audits (federal governmental funds).</li> </ul>	5 Minutes

10.	Request by Donald Sorensen to change his CPA license status to inactive without current CPE (exp. 10/31/2014), pursuant 16 NMAC 60.3.15 (B)(1) and 16 NMAC 60.3.15 (C) – <b>Action Item – Jennifer Baca</b>	<b>5 Minutes</b>
11.	Uniform CPA Examination Issues <ul style="list-style-type: none"> <li>• Approval of Scores for July/ August 2014 Testing Window – <b>Action Item – Jennifer Baca</b></li> <li>• CBT Data for New Mexico – <b>Information Item – Jennifer Baca</b></li> <li>• Candidate Performance Data for July/ August 2014 Testing Window – <b>Information Item – Jennifer Baca</b></li> <li>• Request by Antonio Baca for an Extension of Credit AUD (expired on 8/09/2014) – <b>Action Item – Jeanette Contreras</b></li> </ul>	<b>10 Minutes</b>
12.	Executive Session – <b>Action Item (Roll Call Vote) – C. Jack Emmons, Jennifer Baca</b> <i>To be held in accordance with NMSA 1978, Sections 10-15-1(h), for the limited purpose of:</i> <ul style="list-style-type: none"> <li>• Consideration of Complaint Committee recommendations in the following cases: <ul style="list-style-type: none"> <li>○ Case No. 2014-33</li> <li>○ Case No. 2014-34</li> <li>○ Case No. 2014-35</li> <li>○ Case No. 2014-36</li> <li>○ Case No. 2014-37</li> <li>○ Case No. 2014-38</li> <li>○ Case No. 2014-39</li> <li>○ Case No. 2014-40</li> <li>○ Case No. 2014-41</li> <li>○ Case No. 2014-42</li> <li>○ Case No. 2014-43</li> <li>○ Case No. 2014-44</li> <li>○ Case No. 2014-45</li> <li>○ Case No. 2014-46</li> <li>○ Case No. 2014-47</li> <li>○ Case No. 2014-48</li> <li>○ Case No. 2014-49</li> <li>○ Case No. 2014-50</li> <li>○ Case No. 2014-51</li> </ul> </li> <li><i>Proposed Case Closures:</i> <ul style="list-style-type: none"> <li>○ Case No. 2012-11</li> <li>○ Case No. 2014-09</li> <li>○ Case No. 2014-19</li> <li>○ Case No. 2014-20</li> <li>○ Case No. 2014-23</li> <li>○ Case No. 2014-24</li> <li>○ Case No. 2014-26</li> <li>○ Case No. 2014-27</li> <li>○ Case No. 2014-29</li> </ul> </li> </ul>	<b>45 Minutes</b>

	<ul style="list-style-type: none"> <li>○ Case No. 2014-31</li> <li>○ Case No. 2014-32</li> </ul> <p><i>Other Circumstances:</i></p> <ul style="list-style-type: none"> <li>○ Case No. 2014-03</li> <li>○ Case No. 2014-04</li> <li>○ Case No. 2014-14</li> <li>○ Case No. 2014-30</li> </ul>	
13.	<p>Board Decisions – <b>Action Item</b> – <i>C. Jack Emmons</i></p> <ul style="list-style-type: none"> <li>● Decision of Complaint Committee recommendations in the following cases: <ul style="list-style-type: none"> <li>○ Case No. 2014-33</li> <li>○ Case No. 2014-34</li> <li>○ Case No. 2014-35</li> <li>○ Case No. 2014-36</li> <li>○ Case No. 2014-37</li> <li>○ Case No. 2014-38</li> <li>○ Case No. 2014-39</li> <li>○ Case No. 2014-40</li> <li>○ Case No. 2014-41</li> <li>○ Case No. 2014-42</li> <li>○ Case No. 2014-43</li> <li>○ Case No. 2014-44</li> <li>○ Case No. 2014-45</li> <li>○ Case No. 2014-46</li> <li>○ Case No. 2014-47</li> <li>○ Case No. 2014-48</li> <li>○ Case No. 2014-49</li> <li>○ Case No. 2014-50</li> <li>○ Case No. 2014-51</li> </ul> </li> </ul> <p><i>Proposed Case Closures:</i></p> <ul style="list-style-type: none"> <li>○ Case No. 2012-11</li> <li>○ Case No. 2014-09</li> <li>○ Case No. 2014-19</li> <li>○ Case No. 2014-20</li> <li>○ Case No. 2014-23</li> <li>○ Case No. 2014-24</li> <li>○ Case No. 2014-26</li> <li>○ Case No. 2014-27</li> <li>○ Case No. 2014-29</li> <li>○ Case No. 2014-31</li> <li>○ Case No. 2014-32</li> </ul> <p><i>Other Circumstances:</i></p> <ul style="list-style-type: none"> <li>○ Case No. 2014-03</li> <li>○ Case No. 2014-04</li> <li>○ Case No. 2014-14</li> <li>○ Case No. 2014-30</li> </ul>	15 Minutes

14.	<p>Rules Hearing – C. Jack Emmons, Hearing Officer</p> <ul style="list-style-type: none"> <li>• 16.60.1 NMAC</li> <li>• 16.60.2 NMAC</li> <li>• 16.60.3 NMAC</li> </ul>	30 Minutes
15.	<p>Adoption of Proposed Rule Amendments – <b>Action Item</b> – C. Jack Emmons</p> <ul style="list-style-type: none"> <li>• 16.60.1 NMAC</li> <li>• 16.60.2 NMAC</li> <li>• 16.60.3 NMAC</li> </ul>	10 Minutes
16.	<p>Remaining Board Meetings for 2014:</p> <ul style="list-style-type: none"> <li>• November 19 – Swearing In Ceremony</li> <li>• December 9</li> </ul>	2 Minutes
17.	Adjournment	