

**STATE OF NEW MEXICO  
PUBLIC ACCOUNTANCY BOARD**

**IN THE MATTER OF:**

**REHAB A. KANDIL  
Respondent.**

**Case No. 2012-11  
(Action No. 2)**

**FIRST AMENDMENT TO DEFAULT ORDER**

**THIS MATTER** came before the New Mexico Public Accountancy Board (“Board”) at its regular meeting on December 10, 2013 in Albuquerque, New Mexico to consider the October 3, 2013 written request of Respondent Rehab A. Kandil (“Respondent”) that the Board reopen her case and/or to reinstate her revoked license to practice accountancy in New Mexico. The Board also heard an oral request from Respondent and her legal counsel, John E. Heer.

After due deliberation and consideration of Respondent’s licensing file and the information provided to the Board in response to its questions, and with a quorum present and a majority voting in the affirmative, the Board finds that:

1. At all times in this matter, the Board has acted in complete accordance with the Uniform Licensing Act (“ULA”), specifically NMSA 1978, §§ 61-1-4 and 61-1-5, and any statements or representations by Respondent and her attorney to the contrary are expressly rejected as unfounded by the Board. [See Default Order ¶ 1].
2. Respondent’s multiple failures to respond to Board communications in 2012 caused the Board to “take the action contemplated in the notice [of contemplated action] and such action shall be final and not subject to judicial review.” [NMSA 1978, § 61-1-4(E)].
3. Following a properly noticed and lawful default hearing on December 11, 2012 to consider the charges against Respondent as alleged in the Board’s September 25, 2012 Notice of Contemplated Action (“NCA”), a hearing at which Respondent failed to appear, the Board filed on December 14, 2012 a lawful Default Order revoking Respondent’s license to practice accountancy in New Mexico.
4. By her letter received by the Board on February 26, 2013, Respondent explained her failure to respond to the NCA and other Board communications as due to her financial problems, and asked the Board to reconsider its Default Order.
5. At its regular meeting on April 23, 2013, the Board considered Respondent’s February 26 request to reconsider and found no cause to reopen Respondent’s default, and denied her request to reopen her default.
6. On October 4, 2013, the Board office received letters from both Respondent and Mr. Heer that asked the Board to reopen Respondent’s default. Respondent made no mention of her 2011 continuing professional education (“CPE”) requirements, noted progress in completing

her 2012 CPE requirements, and said she was “about to complete her 2013 requirements also.” Respondent apologized for not timely responding to the Board’s inquiry, again relating her employment problems.

7. Contrary to Mr. Heer’s assertion in his October 4 letter that “the revocation of Ms. Kandil’s license was not the result of a due process hearing,” the Board affirmatively declares that it has complied with the ULA and afforded Respondent all applicable due process rights. [See Default Order ¶ 1]. Despite Mr. Heer’s opinion that a judge would likely order the Board to reopen Respondent’s default and provide her a hearing, the ULA Section 61-1-4(E) declares the Board’s December 14, 2012 Default Order to be “final and not subject to judicial review.”

8. At its December 10, 2013 meeting, and in accordance with NMSA 1978, § 61-28B-21 and 16.60.3.12 NMAC, the Board voted to amend its December 14, 2012 Default Order to allow for the reinstatement of Respondent’s license to practice as a certified public accountant in New Mexico, subject to specific conditions.

**IT IS THEREFORE ORDERED** that Respondent’s license to practice as a certified public accountant in New Mexico will be reinstated at such time that Respondent complies with the following mandatory conditions:

A. Respondent shall submit to the Board a complete reinstatement packet and shall complete all requirements for reinstatement, including but not limited to:

(1) timely compliance with all continuing professional education (CPE) requirements for the three (3) reporting periods ending July 31, 2011, July 31, 2012 and July 31, 2013. Respondent shall provide the Board’s executive director, Jennifer N. Baca, with proof of her successful completion of CPE requirements for all three (3) reporting periods;

(2) successfully completing a fingerprint background check that reveals no arrests, as required by NMSA 1978, § 61-28B-8.1; and

(3) timely payment of all fees and costs of reinstatement, including but not limited to, all renewal fees.

B. Respondent shall perform twenty (20) hours of community service, to be approved in advance by Jennifer N. Baca, the Board’s executive director. Respondent shall provide Ms. Baca with written confirmation from the recipient(s) of this community service that the service was provided; and

C. Respondent shall attend the CPA swearing in ceremony at the first available time following her successful completion of conditions A and B above, and shall take the oath of a New Mexico certified public accountant. Board staff will notify Respondent of the date of this mandatory swearing in ceremony.

**IT IS FURTHER ORDERED** that Respondent’s failure to comply with the terms and conditions of reinstatement as set forth in this First Amendment to Default Order will cause her license to practice as a certified public accountant in New Mexico to remain in revoked status, as specifically ordered in the December 14, 2012 Default Order.

**IT IS FURTHER ORDERED** that this First Amendment to Default Order does not limit or restrict the Board's continuing jurisdiction and authority over Respondent and her license to practice as a certified public accountant in New Mexico.

This First Amendment to Default Order is disciplinary action, is a public record subject to inspection, and shall be reported to all state boards of accountancy in the United States and its territories.

**NEW MEXICO PUBLIC ACCOUNTANCY BOARD**



Maria M. Cassimus, CPA  
Chair, New Mexico Public Accountancy Board

Date Filed with Board Office: December 20, 2013

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing First Amendment to Default Order was mailed by certified mail, return receipt requested, on December 20, 2013 to:

Rehab A. Kandil  
5801 Lowell NE Unit 8D  
Albuquerque NM 87111

Certified Mail No. \_\_\_\_\_



New Mexico Public Accountancy Board