

# NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

January 26, 2022

## Meeting Minutes New York State Education Department Virtual Board Meeting -WebEx

Chair Mr. Langowski called the meeting to order at 9:06 a.m.

<u>The following members were present:</u>	
Carney AuYeung, CPA	William Kahn, CPA
Anthony Bracco, CPA	Stephen Langowski, CPA
Alexander Buchholz, CPA	Joseph Maffia, CPA
Elizabeth Bush, CPA	Maria Moran, CPA
Scott Cheslowitz, CPA	Heather Mowat, CPA
Ann Burstein Cohen, CPA	Kevin Richards, CPA (partially attended executive session only)
Andrew Cohen, CPA	James Schnell, CPA (executive session only)
Mark Ferm, CPA	Thomas Sciametta, CPA
Cynthia Foy	Shelly Taleporos, CPA
Crisy Geerholt	
<u>Members absent:</u>	
Anthony Basile, CPA	
Brian Krist, Esq	

### Others in attendance:

Jennifer Winters, Executive Secretary – NYSED

Julie McLoughlin, NYSED

Catherine Slattery – NYSED (executive session only)

Eugene McTague – NYSED (executive session only)

Amy Jun Yu – NYSED (executive session only)

Marcus Aron – U.S. Department of Labor (executive session only)

Marcus Rayner, TAC/PWC

Ashton Matyi, Ostroff Associates

Ruth Singleton, NYSSCPA

Ernst Markezin, NYSSCPA

The Board moved into Executive Session at 9:06 a.m., based on a motion made by Ms. Taleporos and seconded by Mr. Kahn. The Board listened to presentations by representatives from the U.S. Department of Labor and the Office of Professional Discipline.

Executive Session adjourned at 11:00 a.m. The Chair moved the Board into Public Session at 11:17 a.m. based on a motion by Ms. Cohen and seconded by Mr. Buchholz.

### **Review and Approval of Minutes**

Based on a motion made by Mr. Maffia and seconded by Ms. Mowat, the Board approved the minutes of

the October 20<sup>th</sup>, 2021 Board meeting. Ms. Winters informed the Board that per a new requirement, the Board office will be posting the draft minutes within one week of the meeting on the website.

### **Board Member update**

Mr. Cohen informed the Board that he would be moving out of state in June and therefore, will no longer be serving on the Board. The official farewell will take place at the next Board meeting in April; however, Mr. Langowski and Ms. Winters thanked Mr. Cohen for all his hard work and professionalism.

The nominations committee will need to be convened for the Chair and Vice Chair. Ms. Winters noted that due to Mr. Cohen's inability to serve the second term as Vice Chair, a new Vice Chair will need to be appointed. The following five members volunteered to serve on the nominations committee:

- Cindy Foy
- Carney Au Yeung
- Anthony Bracco
- Maria Moran
- Crisy Geerholt

Ms. Winters noted that the Board office staff is fully staffed and working primarily in the office with the allotted three days per pay period telecommuting.

### **E-Licensing**

Ms. Winters reported that work on the e-licensing OP modernization project is ongoing. Ms. Winters shared the screenshots of the new interface found within the Board packet beginning on page 9. Once there is the ability for a demonstration of the system, Ms. Winters will provide one at the Board meeting.

Ms. Winters informed the Board that the Drupal website redesign is anticipated to be launched in the Spring 2022.

### **Legislative update**

Ms. Winters informed the Board that the Non-CPA ownership bill and the Accountants' Client Protection Fund were auto reintroduced in the current legislative session. Ms. Winters also noted that the Non-CPA ownership legislation was introduced in the Governor's Budget Bill. However, the Governor's bill had the following concerns: reverted to the annual fee on the non-licensee owners and it applies only to the professional corporations; technical comments on the inclusion of Limited Partners that are currently not professional entities; exclusions of general partnerships; and the naming restrictions of use of title CPA. Ms. Winters will monitor and report back to the Board.

### **Regulatory Update**

Ms. Winters directed the Board members attention beginning on page 14 of the Board packet which provides the updates on the exam, education, and experience within the Regulations of the Commissioner part 52.13, 70.2, 70.3, and 70.4. The information was submitted to the attorneys for review and Ms. Winters will be working with the Office of Counsel.

### **Education Committee**

Ms. Cohen reported that she and Ms. Winters attended a NASBA Education Committee meeting on the launching of the CPA evolution. A summary of the revised CPA evolution model curriculum was provided in the Board packet.

## **Practice Committee**

Mr. Bracco provided a report from the practice committee regarding the review of licensees who were determined to be working within scope of practice.

## **Licensing Committee**

Mr. Kahn summarized the review conducted by the licensing committee regarding an endorsement applicant's experience.

## **Examination Committee**

Ms. Moran outlined the various requests that have been received for the extension to the 18-month exam condition requirement.

Based on a motion made by Mr. Bracco and seconded by Ms. Cohen, the Board unanimously approved the recommendation by Mr. Langowski to continue to delegate the responsibility to the examination committee of assessing and deciding exam extension requests.

## **NASBA Developments**

Mr. Langowski provided an update regarding on-going discussions with NASBA including CPA firms being acquired by private companies, the principal place of business being further clarified due to virtual work locations, audit/attest work experience for licensure, and internship or apprenticeship experience meeting education requirements.

## **New Business**

Mr. Maffia inquired regarding the New York City Tax Department's requirement for the submission of the NYC Form TC-309 for certioraris that is not in accordance with professional standards. Mr. Langowski stated that the standard setters, the AICPA and the New York State CPA Society should provide further guidance to the practitioners on this matter.

The next Board meeting is scheduled for April 27<sup>th</sup>, 2022 the location is still TBD.

The public session adjourned at 12:37 p.m.

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Respectfully submitted,

Jennifer B. Winters, CPA  
Executive Secretary