

**NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY**

**October 19, 2022**

**Meeting Minutes  
New York State Education Department  
Virtual Board Meeting - WebEx  
89 Washington Ave, Room 201, Albany  
1411 Broadway, 10<sup>th</sup> Floor, Regents Room, NYC  
8321 Main Street, Williamsville**

Vice Chair Ms. Cohen called the meeting to order at 9:39 a.m.

<u>The following members were present:</u>	
Anthony Basile, CPA (NYC)	John Lauchert, CPA (Albany)
Alexander Buchholz, CPA (NYC)	Joseph Maffia, CPA (NYC)
Elizabeth Bush, CPA (Albany)	Maria Moran, CPA (Albany)
Ann Burstein Cohen, CPA (Buffalo)	Heather Mowat, CPA (Albany)
Mark Ferm, CPA (Buffalo)	Kevin Richards, CPA (NYC)
Crisy Geerholt (Albany)	James Schnell, CPA (home office non-voting)
William Kahn, CPA (Albany)	Thomas Sciametta, CPA (NYC)
Stephen Langowski, CPA (NYC)	Shelly Taleporos, CPA (Albany)
<u>Members absent:</u> Charles Abraham, CPA Carney AuYeung, CPA Anthony Bracco, CPA	Scott Cheslowitz, CPA Cynthia Foy Brian Krist, Esq

Others in attendance:

Jennifer Winters, Executive Secretary, NYSED (NYC)  
Julie McLoughlin, NYSED (Albany)  
Ashton Matyi, Ostroff Associates / The Accountants Coalition (Albany)  
Lance Mason (NYC)  
Ruth Singleton, NYSSCPA (NYC)

The Board moved into Executive Session at 9:39 a.m., based on a motion made by Mr. Basile and seconded by Mr. Maffia. The Board discussed the disciplinary cases and the associated penalties.

Executive Session adjourned at 10:14 a.m. based on a motion made by Ms. Cohen and seconded by Mr. Sciametta. The Chair moved the Board into Public Session at 10:27 a.m. based on a motion by Ms. Moran and seconded by Mr. Basile.

**Review and Approval of Minutes**

Based on a motion made by Ms. Cohen and seconded by Ms. Mowat, the Board approved the minutes of the July 27, 2022, Board meeting. Mr. Lauchert and Mr. Basile abstained.

## **Board Member Update – Hail & Recruitment**

The Board members welcomed new member John Lauchert. All in attendance introduced themselves. Ms. Winters stated that with the recent departures and upcoming departure of Mr. Cheslowitz the Board needs new members. Ms. Winters reiterated the criteria for serving as a member of the Board and asked that if members have any recommendations to forward their name to Ms. Winters.

There is one active recruitment that may be joining the Board at the January 2023 meeting.

## **Board Office Staff Update**

Ms. Winters reported that the Administrative Assistant 1 position is still vacant. The recruitment is still in process.

Ms. Winters provided an update on the OP Modernization project. Ms. Winters noted that the Drupal website redesign was announced at the June 14<sup>th</sup> Board of Regents meeting. The launch of the website is anticipated later this year.

Ms. Winters reminded the Board members that per the Open Meetings Law members must attend one of the public locations that is listed on the agenda. Members joining the meeting at non-public locations cannot count toward quorum.

## **Regulatory Update**

Ms. Winters noted that amendments to sections 52.13, 70.2, 70.3 and 70.4 of the Commissioner's Regulations relating to the education, examinations, and experience requirements for licensure in the profession of public accountancy were permanently adopted on September 28, 2022. The regulations were posted to the website. However, clerical errors filed with the Department of State were noted in section 52.13 of the amendment. Therefore, at the November Board of Regents meeting a technical amendment will be proposed to correct the errors.

Ms. Winters reviewed the comment letter received from the NYSSCPA's Future of Accounting Education Committee. The letter was reviewed by the department internally and by the Education Committee. A response letter was sent on August 11, 2022. Ms. Cohen noted that the comment letter was regarding policies and guidelines, not the proposed regulations.

## **Education Committee**

Ms. Cohen reported that a letter outlining the education changes was sent on September 28<sup>th</sup>, to all institutions offering License Qualifying (LQ) accounting programs. The letter included detailed forms to be used by the accounting program administrators to demonstrate that the program meets the amended content requirements.

Ms. Cohen stated that the operating provisions for the updated regulations have not yet been posted to the website and are currently being reviewed by the lawyers. Once they have been reviewed and approved, the next step is to hold scheduled meetings with the institutions to discuss the changes.

## **Examination Committee**

Ms. Moran provided an update regarding the 40 examination candidates impacted by the COVID international travel restrictions. Twenty-three candidates remain under review and have not sat for the exam. Ms. Moran reviewed the recommendation that the 18- month condition be further extended from 12/31/2022 to 3/31/2023 for the 23 candidates that have not had the ability to sit. The recommendation included language that this would be the final examination extension. Based on a motion by Mr. Kahn

and seconded by Mr. Basile, the Board approved the extension as per the Examination Committee's recommendation.

Ms. Moran reviewed the recommendation that there will not be a further extension beyond 12/31/2022 for the 1 individual that has had the ability to sit for the examination. Based on a motion by Mr. Sciametta and seconded by Mr. Basile, the Board approved the Examination Committee's recommendation.

Ms. Moran reviewed the recommendation to grant a 3-month extension to the 18-month condition requirement for candidates who experience the death of an immediate family member. Based on a motion made by Mr. Maffia and seconded by Mr. Buchholz, the Board approved the extension policy as per the Examination Committee's recommendation.

Mr. Langowski summarized the comment letter to the AICPA's Exposure Draft Maintaining the Relevance of the Uniform CPA Examination – Aligning the Exam with the CPA Evolution Licensure Model.

Ms. Winters commented that the American Institute of Certified Public Accountants (AICPA) reported an incorrect score release date. It was reported incorrectly that candidates who sat for the exam on October 1<sup>st</sup>, instead of September 30<sup>th</sup>, would receive their score on October 11<sup>th</sup>. There were 160 New York candidates who sat on October 1<sup>st</sup>. Each case was reviewed, and an update will be provided at the next meeting.

Mr. Langowski reported that the Mutual Recognition Agreement – Hong Kong will be expiring and will not be renewed. Deadline dates are included in the packet for review.

### **Practice Committee**

Mr. Ferm reported that the subcommittee of the Practice Committee reviewed two scope of practice matters. One licensee was determined to be working within the scope of practice and one was not.

### **Licensing Committee**

None

### **NASBA**

Mr. Langowski noted that NASBA annual meeting will be held October 30<sup>th</sup> to November 2<sup>nd</sup> in San Diego, California. Mr. Langowski and Ms. Cohen will be attending the annual meeting and will report back at the January meeting.

### **New Business**

None

The next Board meeting is scheduled for January 25, 2023, the meeting will be held via WebEx at several public locations in the state.

The public session adjourned at 12:06 p.m. based on a motion made by Ms. Moran and seconded by Mr. Sciametta.

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Respectfully submitted,

Jennifer B. Winters, CPA  
Executive Secretary