

**NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY**

**January 25, 2023**

**Meeting Minutes  
New York State Education Department  
Board Meeting  
89 Washington Ave, Room 201, Albany  
1411 Broadway, 10<sup>th</sup> Floor, Regents Room, NYC  
100 Chestnut Street, Suite 1200, Rochester  
8321 Main Street, Williamsville**

Chair Mr. Langowski called the meeting to order at 10:02 a.m.

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

Others in attendance:

Jennifer Winters, Executive Secretary, NYSED (NYC)  
Julie McLoughlin, NYSED (Albany)  
D. Edward Martin, Extended Board Member  
Calvin Harris, NYSSCPA (NYC)  
Amy Kramer, Ostroff Associates (Albany)  
Ruth Singleton, NYSSCPA (NYC)

The Board moved into Executive Session at 10:02 a.m., based on a motion made by Mr. Bracco and seconded by Mr. Schnell. The Board discussed the disciplinary cases and the associated penalties.

Executive Session adjourned at 10:52 a.m. based on a motion made by Mr. Ferm and seconded by Ms. Moran. The Chair moved the Board into Public Session at 11:03 a.m. based on a motion by Mr. Schnell and seconded by Ms. Cohen.

**Review and Approval of Minutes**

Based on a motion made by Ms. Bush and seconded by Ms. Taleporos, the Board approved the minutes

of the October 19, 2022, Board meeting. Mr. Basile abstained.

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

The Board members welcomed new members Rose Hu and Chuck Pezzino. All in attendance introduced themselves. Ms. Winters announced that Mr. Cheslowitz resigned from the Board as he moved out of New York State, which is a requirement for serving. Ms. Winters stated that with the recent and upcoming departures the Board is in need of 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.

### **Nominations Committee**

Mr. Langowski asked for volunteers to serve on the Nominations Committee to elect a new Chair and Vice Chair. Ms. Winters noted that if you serve on the committee, you would not be eligible to be elected to the position of Chair or Vice Chair. The following five members will serve on the committee:

- Carney Au Yeung
- Crisy Geerholt
- Steve Langowski
- Maria Moran
- Shelly Taleporos

### **Board Office Update**

Ms. Winters reported that the Administrative Assistant 1 position is still vacant. The recruitment is still in process and there is a possibility that a new title will be designated for the that position. This would hopefully bring in more interest and allow the individual to perform higher level tasks.

Ms. Winters presented the new website.

### **Regulatory Update**

Ms. Winters noted that the technical errors to section 52.13 were corrected and added to the state registry.

### **Education Committee**

Ms. Cohen reported that the website has been updated to reflect the new 150E education requirements for CPA licensure (CPA-150E). Members of the Education Committee, the Board office staff, and the Professional Education Program Review team held a meeting with institutions that currently offer a License Qualifying (LQ) accounting program to review the upcoming education changes. The video presentation, slides, and questions & answers will be posted to the website.

Ms. Cohen noted that another meeting will be held in the future for education programs that currently do not offer an approved LQ program to review the new education requirements for licensure.

Ms. Winters, Mr. Langowski, and Ms. Cohen met with the New York State Society of CPAs to discuss publishing an article in The Trusted Professional regarding the new education requirements.

Ms. Cohen reported on the joint letter from NASBA and the AICPA regarding the CPA pipeline and states considering rolling back the required 150 education requirements. The letter discussed the implications for mobility if such an action was taken.

Mr. Langowski noted that NASBA issued an exposure draft regarding revisions to the fields of study for the CPE requirements. The Education Committee will convene and discuss. Comments are due by March 31, 2023.

### **Examination Committee**

Ms. Moran provided an update regarding the 40 examination candidates impacted by the COVID international travel restrictions with a final extension date of March 31, 2023. The committee will provide a final report of their status at the April Board Meeting.

Ms. Moran reported that there were 21 examination extension requests from October to December 2022. The examination committee reviewed 12 of the cases with the remaining cases reviewed by the Executive Secretary.

Mr. Langowski noted the final AICPA exam blueprints.

Ms. Winters highlighted the exam transition dates including the test schedule and score release timeline.

Ms. Winters commented on the exam statistics provided by NASBA for the 2022 Q3 testing window.

### **Practice Committee**

Mr. Ferm reported that there were not any new scope of practice reviews since the October board meeting.

Ms. Winters reported that the non-CPA ownership bill is currently in the Assembly. The bill will continue to be monitored and an update will be provided at the next meeting.

Ms. Winters noted that the website has been updated regarding the Mandatory Peer Review Program for public accounting firms.

### **NASBA**

Mr. Langowski noted that NASBA conducted outreach to current exam takers regarding the expiration of their exams.

Mr. Langowski and Ms. Cohen attended the annual Fall NASBA meeting. Many topics were discussed including CPA pipeline initiatives and CPA Evolution.

Ms Winters indicated that she will be attending the NASBA annual State Board Executive Directors conference in February. Ms. Halpern of the Office of Professional Discipline will be attending the NASBA legal conference held simultaneously with the Executive Directors Conference in February.

The annual Fall NASBA meeting will be held in New York in 2023. Ms. Winters and Mr. Langowski requested that the Board members block out their calendar to have the ability to attend the conference.

### **New Business**

Mr. Martin encouraged the board to consider the historical perspective regarding why the 150 education requirements were introduced.

The next Board meeting is scheduled for April 26, 2023. The meeting will be held in person in New York City.

The public session adjourned at 12:46 p.m. based on a motion made by Ms. Taleporos and seconded by Ms. Moran.

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Respectfully submitted,

Jennifer B. Winters, CPA  
Executive Secretary