

# NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

April 26, 2023

## Meeting Minutes New York State Education Department Board Meeting

1411 Broadway, 10<sup>th</sup> Floor  
New York, NY

Chair Mr. Langowski called the meeting to order at 10:03 a.m.

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

### Others in attendance:

Jennifer Winters, Executive Secretary, NYSED  
Julie McLoughlin, NYSED  
D. Edward Martin, CPA - Extended Board Member  
Catherine Slattery, NYSED - Executive Session only  
Samara Halpern, NYSED - Executive Session only  
Bradley Kilmer, NYSED – Executive Session only  
Eugene McTague, NYSED – Executive Session only  
Arya Krishna, NYSED - Executive Session only  
Casey Fenton - Ostroff Associates, Inc. – Public Session only  
Debbie Cutler NYSSCPA – Public Session only  
Ruth Singleton, NYSSCPA – Public Session only

The Board moved into Executive Session at 10:03 a.m., based on a motion made by Mr. Sciametta and seconded by Ms. Moran. The Board had an introduction to the staff from the Office of Professional Discipline and they provided a presentation on discipline processes and procedures.

Executive Session adjourned at 11:35 a.m. based on a motion made by Ms. Moran and seconded by Ms.

Cohen. The Chair moved the Board into Public Session at 11:47 a.m. based on a motion by Mr. Sciametta and seconded by Ms. Mowat.

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

Based on a motion made by Ms. Moran and seconded by Ms. Hu, the Board approved the minutes of the January 25, 2023, Board meeting. Mr. Sciametta and Mr. Maffia abstained.

### **Board Member Update**

Ms. Winters reported that Mr. Ferm and Mr. Kahn will be ending their term on the Board in August. With their departures, the Board has openings for new members. Ms. Winters asked that if members have any recommendations to forward their name to her.

Mr. Langowski reported that the Nominations Committee met on April 6<sup>th</sup>. Based on a motion by Mr. Sciametta, and seconded by Mr. Maffia, the Board approved a one-year term as Chair for Ms. Cohen and a one-year term as Vice Chair for Ms. Mowat. Mr. Langowski thanked the new Chair and Vice Chair for their willingness and enthusiasm to serve. Ms. Winters thanked Mr. Langowski for his hard work and commitment during his time served as Vice Chair and Chair.

Ms. Winters reported that every New York State employee and policy maker, including Board members, must attend the Comprehensive Ethics Training Course (CETC). Board members will receive an email from [training@nysed.gov](mailto:training@nysed.gov) with additional information.

Mr. Langowski noted the Board meeting dates are included in the meeting packet.

### **Education Committee**

Ms. Cohen presented on the AICPA and NASBA Exposure Draft and noted two key factors being the mode of delivery for CPE and incorporating the topical areas of Data Analytics and Environmental, Social, and Governance (ESG). The Education Committee met and provided the comment letter beginning on page 63 of the meeting packet.

Ms. Cohen noted that members of the Education Committee presented the new 150E requirements to New York State Licensure Qualifying programs in January. The meeting was well received, and the members will be presenting to other institutions of higher learning that are not License Qualifying in June.

Ms. Winters reviewed a recent incident with a NASBA approved sponsor issuing a CPE certificate using an anonymous ID number instead of a licensee's name. NASBA contacted the sponsor to ensure that a certificate is issued with the participant's name in accordance with their standards.

### **Examination Committee**

Ms. Moran provided a final report on the 40 exam candidates who received an exam extension due to the international travel restrictions. Ms. Moran also reported on the other examination extensions requested since the previous board meeting.

Ms. Winters noted that the Examination Committee met to discuss the amendments to the Uniform Accountancy Act's (UAA) Model Rules pertaining to the Uniform CPA Examination. After the meeting, a comment letter was presented to NASBA, which is included on page 75 in the packet. However, on Monday, April 24<sup>th</sup> NASBA announced an amendment to the UAA Model Rules with a different testing window that was previously presented. A discussion ensued regarding adjusting the testing window from an 18-month period to a 30-month period.

Based on a motion by Ms. Moran and seconded by Mr. Maffia, the Board unanimously approved a recommendation to the Department and Board of Regents to amend the Regulations of the Commissioner part 70.4(c.) to extend the testing window to thirty months date effective January 1, 2024. The motion included changing the policy on the calculation of the testing window to begin the window with the score release date and end with the sit date, also effective January 1, 2024.

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 Q4 testing window. The increase in examination fee was also noted by Ms. Winters.

### **Practice Committee**

Mr. Bracco reported that there has not been any movement on the non-CPA ownership legislation.

Mr. Bracco provided a report that the Practice Committee met and reviewed the scope of practice as it pertains to serving as a trustee, executor, or executrix for family members.

Based on a motion by Mr. Kahn and seconded by Ms. Moran, the Board approved the recommendation to add clarifying language to the scope of practice on the website regarding CPAs serving in a role as a trustee, executor, or executrix for family members.

### **Board Office Update**

Ms. Winters reported that the Administrative Assistant 1 position has been upgraded to an Education Program Assistant 1 and interviews will be conducted next week.

Ms. Winters provided a verbal update regarding e-licensing and noted that the online renewal platform will be transitioning into the online application format. The new format will streamline the renewal process and make a more efficient process.

Ms. Winters noted the NYSED Office of the Professions Annual Report included in the meeting packet.

### **Legislative Update**

Ms. Winters noted that the non-CPA ownership legislation was already presented in the Practice Committee report.

### **NASBA**

Ms. Winters reported that communication will be sent out to New York jurisdiction examination candidates for encouragement to continue and stay motivated for exam completion.

Ms. Winters and Ms. Halpern from NYSED OPD attended the annual NASBA conference. Many topics were presented and discussed during the four-day conference.

The annual NASBA meeting will be held in New York in the fall of 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**

No new business was reported at this time.

The next Board meeting is scheduled for July 26, 2023. The meeting locations will be confirmed.

The public session adjourned at 2:08 p.m. based on a motion made by Mr. Abraham and seconded by Ms. Taleporos.

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Respectfully submitted,

Jennifer B. Winters, CPA  
Executive Secretary