

NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

October 18, 2023

Meeting Minutes New York State Education Department Board Meeting

89 Washington Ave, Room 201, Albany
1411 Broadway, 10th Floor, Regents Room, NYC
85 Allen St #120, Rochester
8321 Main Street, Williamsville

Chair Ms. Cohen called the meeting to order at 10:04 a.m.

<u>The following members were present:</u>	
Charles Abraham, CPA (NYC)	Stephen Langowski, CPA (NYC)
Anthony Basile (NYC)	Joseph Maffia, CPA (NYC)
Elizabeth Bush, CPA (Rochester)	Maria Moran, CPA (Albany)
Ann Burstein Cohen, CPA (NYC)	Charles Pezzino, CPA (Buffalo)
Crisy Geerholt (Albany)	Kevin Richards, CPA (NYC)
Cynthia Foy (Rochester)	Thomas Sciametta, CPA (NYC)
Rose Hu, CPA (Buffalo)	James Schnell, CPA (Not Included in Quorum)
Brian Krist, Esq (NYC)	Shelly Taleporos, CPA (Albany)
John Lauchert, CPA (Albany)	
<u>Members absent:</u> Carney AuYeung, CPA Anthony Bracco, CPA Alexander Buchholz, CPA	

Others in attendance:

Jennifer Winters, Executive Secretary, NYSED (NYC)
Julie McLoughlin, NYSED (Albany)
D. Edward Martin, CPA - Extended Board Member (NYC)

Public Session only:

Casey Fenton, Ostroff Associates, Inc. – (Albany)
Ruth Singleton, NYSSCPA – (NYC)
Kymberly Messersmith, KPMG/TAC (NYC)

The Board moved into Executive Session at 10:04 a.m., based on a motion made by Mr. Langowski and seconded by Mr. Maffia. The Board discussed disciplinary cases and Office of Professional Discipline processes.

Executive Session adjourned at 10:29 a.m. based on a motion made by Mr. Langowski and seconded by Mr. Abraham. The Chair moved the Board into Public Session at 10:35 a.m. based on a motion by Ms. Moran and seconded by Ms. Hu.

Review and Approval of Minutes

Based on a motion made by Mr. Krist and seconded by Ms. Foy, the Board unanimously approved the

minutes of the July 26, 2023, Board meeting. The following members abstained: Mr. Basile, Ms. Geerholt, Mr. Lauchert, Mr. Richards, and Ms. Taleporos.

Board Member Update

Ms. Winters reported that the Vice Chair, Ms. Mowat, resigned from the Board. That created an unexpected opening to the Vice Chair role. Ms. Winters will contact members to hold a Nominations Committee meeting to elect a Vice Chair at the January meeting for the remainder of Ms. Mowat's initial term (to April 30, 2024). The intention is that the person would continue to serve full one year beginning May 1, 2024, under Ms. Cohen's tutelage.

Ms. Winters reiterated from the previous meeting that the Office of Professional Discipline requested that the new Board members have experience in tax. Ms. Winters confirmed that to serve as a Board member, the licensee would need to be a licensed CPA for at least five (5) years and a resident of New York. Ms. Winters asked the Board members to forward any referrals.

Ms. Winters indicated that Ms. Hu took on the role of the Education Committee Chair and the SharePoint site was updated with the committee member lists.

Board Office Update

Ms. Winters reported that currently there are still two position openings, Education Program Assistant 1, and Licensing Services Clerk, at the Board office. However, the previously reported open Education Program Assistant 1 position was filled last Thursday meanwhile on Wednesday the other Education Program Assistant 1 position was vacated due to a promotion. Interviews are being conducted and an update will be provided at the next meeting.

Ms. Winters reviewed the new registration system format and noted that licensees can upload documents to it. Ms. Cohen and Mr. Lauchert commented on their personal experience of the new registration system.

Education Committee

Ms. Hu reported a follow up from the July meeting regarding the NASBA approved CPE sponsor that had offered a course titled Drunk Ethics. The CPE sponsor publicly posted that it received a complaint and the course was now censored, and it removed the references to swearing and drinking. As the course was modified, the Education Committee did not compose a letter to NASBA regarding the concern with the perception and content of the course.

Ms. Hu reported the NASBA and AICPA initiative Experience, Learn, and Earn was launched. The two organizations partnered with Tulane University's Continuing Professional Education department to offer the non-matriculated course work for CPA150 candidates. The Board held a discussion on the pros and cons of the initiative. Ms. Cohen reported that additional schools may be added to the initiative with NASBA and AICPA issuing Request for Proposal (RFP) in the near future.

Ms. Winters noted that a review of the listing of existing CPA150 programs took place in August. She noted that several schools submitted proposals to convert their existing CPA150 programs to the new CPA150E programs. Detailed were included in the packet.

Examination Committee

Ms. Moran noted that an emergency regulation is planned to be presented to the Board of Regents in late 2023 that will extend the testing window from eighteen to thirty months with an effective date of January 1, 2024.

Ms. Moran provided a report on the examination extension requests since the previous board meeting.

Ms. Cohen commented on the Quarter 2 2022 exam statistics provided by NASBA. It was noted that the AICPA expects an uptick in 2023 due to the release of the new examination in 2024.

Ms. Moran noted that the Board members received an invitation to assist the AICPA with the pass score for the new CPA Evolution exam. Members are encouraged to participate in this process.

Ms. Winters noted that NASBA was sending communication to the exam candidates that had a Notice to Schedule (NTS) for the Business Environment and Concepts (BEC) section to remind them to schedule the exam prior to December 15, 2023. Ms. Winters noted that there cannot be any type of accommodations for unexpected events as the BEC section will no longer be offered.

Practice Committee

Ms. Winters reported that the non-CPA ownership legislation passed both houses; however, it has not yet been delivered to the Governor. The Department's Office of Counsel wrote a memo indicating the issues with the technical components that needed technical amendments. The legislation is still pending.

Ms. Winters noted that the website was updated to include the scope of practice pertaining to Trusts and Estates.

Licensing Committee

Mr. Krist provided a summary of the licensing committee's review of an endorsement applicant.

NASBA

Ms. Cohen noted that the annual NASBA meeting will be held in New York from October 29th to November 1, 2023, and the Board members who will be attending. Ms. Cohen encouraged those who are unable to attend in person to attend virtually as there are many topics directly related to the Board's work.

New Business

No new business was reported at this time.

Ms. Winters highlighted the upcoming board meetings, including the change to the April 2024 meeting date. The next Board meeting is scheduled for January 24, 2024, and will be held via video conference.

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

Respectfully submitted,

Jennifer B. Winters, CPA
Executive Secretary