

# NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

April 25, 2024

## Meeting Minutes New York State Education Department Board Meeting 1411 Broadway, 10<sup>th</sup> Floor, Regents Room, NYC

Chair Ms. Cohen called the meeting to order at 10:00 a.m.

<u>The following members were present:</u>	
Charles Abraham, CPA (NYC)	John Lauchert, CPA (NYC)
Carney AuYeung, CPA (NYC)	Danilsa Lopez, CPA (NYC)
Anthony Basile, CPA (NYC)	Joseph Maffia, CPA (NYC)
Anthony Bracco, CPA (NYC)	Maria Moran, CPA (NYC)
Ann Burstein Cohen, CPA (NYC)	Charles Pezzino, CPA (NYC)
Crisy Geerholt (NYC)	Kevin Richards, CPA (NYC)
Gretchen Guenther-Collins, CPA (NYC)	Thomas Sciametta, CPA (NYC)
Rose Hu, CPA (NYC)	James Schnell, CPA (NYC)
Brian Krist, Esq (NYC)	Shelly Taleporos, CPA (NYC)
<u>Members absent:</u> Alexander Buchholz, CPA Elizabeth Bush, CPA	

### Others in attendance:

Jennifer Winters, Executive Secretary, NYSED  
Julie McLoughlin, NYSED  
D. Edward Martin, CPA - Extended Board Member  
Stephen Langowski, CPA – Extended Board Member

### Executive Session only:

Catherine Slattery, NYSED  
Samara Halpern, NYSED  
Eugene McTague, NYSED  
Amy Jun Yu, NYSED  
David Napitupulu, NYSED  
Umberto Jean-Louis, NYSED

### Public Session only:

Casey Fenton, Ostroff Associates, Inc.  
Ruth Singleton, NYSSCPA  
Calvin Harris, NYSSCPA  
Marcus Rayner, TAC

The Board moved into Executive Session at 10:00 a.m., based on a motion made by Ms. Hu and seconded by Ms. Moran. Staff from the Office of Professional Discipline presented on various disciplinary processes and matters.

Executive Session adjourned at 11:07 a.m. based on a motion made by Mr. Richards and seconded by Mr. Pezzino. The Chair moved the Board into Public Session at 11:20 a.m. based on a motion by Mr. Krist and seconded by Ms. AuYeung.

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

Based on a motion made by Ms. Moran and seconded by Mr. Krist, the Board unanimously approved the minutes of the January 24<sup>th</sup>, 2024, Board meeting. The following members abstained: Ms. Geerholt, Ms. Guenther-Collins, and Ms. Lopez.

### **Board Member Update**

Ms. Cohen welcomed the two new board members, Ms. Guenther-Collins and Ms. Lopez. There are still board member position openings, so please forward any names to Ms. Winters.

Ms. Winters indicated that she will be sending out the list of committee assignments. If anyone would like to adjust their committee involvement, please let her know.

Board meeting dates were included in the packet for the upcoming year.

### **Board Office and Office of Professions Update**

Ms. Winters reported that the two Education Program Assistant 1 positions are filled, and training continues. Ms. Winters reported that the administrative position is still open.

Ms. Winters reported that there is a new Deputy and Assistant Commissioner in the Office of Professions.

Due to the staffing changes, a backlog of applications has been building with approximately 300 applications from the end of February.

Ms. Winters reiterated that the meetings are required to be held at public locations that are indicated on the agenda. Mr. Maffia and Ms. Taleporos stated that there could be adjustments regarding the Public Officers Open Meetings Law based on the recent passage of the NYS Budget.

### **Education Committee**

Ms. Hu reported on NASBA's Professional Licensure Task Force Concept exposure proposal of the Equivalent Licensure Model for professional licensure called the Structured Professional Program (SPP). The details of the proposal were included within the board packet.

The Education Committee met and provided a comment letter, including their questions and concerns, to NASBA regarding the proposed changes that included: oversight concerns; regulatory concerns; mobility and substantial equivalency; comparison to foreign licensing requirements for Mutual Recognition Agreements; prior learning assessment and continuing professional education, and future initiatives.

If the SPP moves forward as outlined, Ms. Winters stressed the concern of mobility and uniformity and how these changes could impact New York State applicants and out-of-state licensees.

Ms. Cohen updated the board regarding the Experience, Learn, and Earn initiative that was launched. There are 34 individuals participating in the initiative. Ms. Hu noted that there has been more marketing regarding this model. As of now, there doesn't appear to be any additional Higher Education institutions, beside Tulane University, that are interested in participating.

Ms. Winters updated the board regarding the Saint Peters University internship for credit program. Ms. Winters reached out to the University to find out additional information; however, the school informed Ms. Winters that there was a non-disclosure agreement, and they could not provide any additional information.

Ms. Winters updated the board regarding the proposals that have been submitted regarding the 150E education requirements. Some of the programs are new programs and some are 150 programs that are being re-reviewed to meet the 150E requirements.

New Business: Ms. Winters stated that a variety of constituents have asked about the deadline date of August 1, 2027 and meeting the licensure requirements. Ms. Winters will convene the Education Committee to discuss the transition details. An update will be provided at the next meeting.

Ms. Hu presented on the licensure pathway data and the statistics of applicants. Ms. Hu noted the 15 year legacy pathway and that most applicants have relevant education.

Ms. Winters reported that the NASBA 150 education reviews will be discontinued. NASBA will now only provide a 120-education review to sit for the exam only. Any reviews that are currently in the pipeline will be completed and accepted.

### **Examination Committee**

Mr. Abraham reported that the regulation to update the testing window from eighteen to thirty months was finalized on March 27<sup>th</sup>, 2024. The website has been updated with this information.

Mr. Abraham made note of the states that are currently at the thirty (30) month condition period, those that in the process of updating the regulations, and those that are going to be at the thirty-six (36) month exam testing window.

Mr. Abraham provided an update on the Credit Relief Initiative (CRI) and the unintended consequence that will impact the acceptance of the exam scores through the endorsement pathway.

Mr. Abraham provided a report on the examination extension requests since the previous board meeting.

Ms. Winters noted that the NASBA score release came out yesterday, April 24, 2024. We have not yet received the score file to know the exam results.

Ms. Cohen noted that the exam transition went smoothly.

Mr. Abraham noted that New York has the second highest number of candidates. It was noted that the exam fees have increased.

### **Practice Committee**

Mr. Bracco reported that the non-CPA ownership legislation passed. Ms. Winters noted per the Director of Division of Professional Licensing Services (DPLS), the Department is not going to be updating any of the regulations. The DPLS unit will be updating the firm registration forms and the website.

### **NASBA**

Ms. Winters provided a brief recap and noted that she presented at the NASBA – Executive Director & Legal Conference regarding the Peer Review program.

Ms. Winters and Ms. Cohen are awaiting their approval to attend the NASBA Eastern Regional meeting held in June 2024.

Ms. Winters stated that NASBA will be providing a presentation by SEC on the Independence issues next week.

Ms. Winters stated that NASBA did send out a list of committees if anyone would like to volunteer or become part of a NASBA committee, you may submit your response directly to NASBA.

**New Business** -Education committee will look at 150E transition issues.

The next board meeting will be held on July 24, 2024, board meeting will be held at several public locations via video conference.

The public session adjourned at 12:40 p.m. based on a motion made by Mr. Pezzino and seconded by Mr. Basile.

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Respectfully submitted,

Jennifer B. Winters, CPA  
Executive Secretary