

# NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

July 24, 2024

## Meeting Minutes New York State Education Department Board Meeting

89 Washington Ave, Room 217, Albany  
1411 Broadway, 10<sup>th</sup> Floor, Regents Room, NYC  
100 Chestnut Street, Suite 1200, Rochester  
8321 Main Street, Williamsville

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 (Albany)
Anthony Bracco, CPA (NYC)	Danilsa Lopez, CPA (NYC)
Alexander Buchholz, CPA (NYC)	Joseph Maffia, CPA (NYC)
Elizabeth Bush, CPA (Rochester)	Maria Moran, CPA (Albany)
Ann Burstein Cohen, CPA (Buffalo)	Charles Pezzino, CPA (Buffalo)
Crisy Geerholt (Albany)	Kevin Richards, CPA (NYC)
Gretchen Guenther-Collins, CPA (Albany)	Thomas Sciametta, CPA (NYC)
Rose Hu, CPA (Buffalo)	James Schnell, CPA (Rochester)
Brian Krist, Esq (NYC)	Shelly Taleporos, CPA (Albany)
<u>Members absent:</u> Carney AuYeung, CPA Anthony Basile, 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)  
Calvin Harris, NYSSCPA (NYC)  
Debra Cutler, Cutler Forensics (NYC)

The Board moved into Executive Session at 10:00 a.m., based on a motion made by Ms. Moran and seconded by Mr. Lauchert. The Board discussed the disciplinary processes for restorations, ex parte communication, and continuing education approval. The Board reviewed the disciplinary cases.

Executive Session adjourned at 10:43 a.m. based on a motion made by Ms. Hu and seconded by Mr. Abraham. The Chair moved the Board into Public Session at 10:50 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 Ms. Moran and seconded by Mr. Krist, the Board unanimously approved the minutes of the April 25<sup>th</sup>, 2024, Board meeting.

## **Board Member Update**

Although Ms. AuYeung was unable to attend her last meeting, Ms. Winters thanked her for her service and noted that she will continue to participate in the disciplinary cases as an extended board member. Ms. Cohen thanked Ms. AuYeung for her assistance with the vast number of disciplinary cases. Ms. Winters noted that a new board member was appointed by the Regents at their July meeting with an August 1<sup>st</sup> effective date and will be introduced at the October meeting. There are still board member position openings, so please forward any names to Ms. Winters.

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

Ms. Winters reported that one of the two staff for the Education Program Assistant 1 position has left and taken a promotion. The position will be posted, and recruitment will be conducted. Ms. Winters announced that Ms. McLoughlin was promoted to the Associate in Professional Education position. The Board congratulated Ms. McLoughlin and noted that this was a well-deserved promotion.

Due to the staffing changes, a backlog of applications has remained steady with applications being processed from the end of June.

In following up to the report from last meeting with the new Deputy and Assistant Commissioner for the Office of the Professions, Ms. Winters reported that there is a new Executive Coordinator position for the Executive Secretaries.

As a follow up to the prior meeting, Ms. Winters noted that with the recent passage of the NYS Budget it extended the Public Officers Open Meetings Law to allow open meetings at remote locations. The open meeting locations can only be those that are posted on the agenda.

Firm Registration – Ms. Winters reported that the board office staff are assisting the Division of Professional Licensing Services' Professional Corporations Unit to contact the firms that have expired registrations. The board staff have sent a letter to the firms to have the firm re-registered to current or properly close the firm. The initial project was initiated by the lack of mailing of the firm forms during COVID. There have been approximately 2600 firm mailings thus far that were for firms not registered prior to July 2021. There are an additional 1800 firm mailings for firms not registered from August 2021 to 2024.

**Regulatory Update** – No regulatory updates were noted other than an inquiry from a higher education institution to change the education requirements for licensure.

## **Education Committee**

Ms. Hu reported that as a result of the new business item from last meeting, the Education Committee met to discuss the inquiries about the deadline date of August 1, 2027 and meeting the licensure requirements. The Education Committee discussed the transition details and made a recommendation to modify the website to add a deadline for submission of the application materials for the applicant to become licensed prior to August 1, 2027. The suggested proposal should allow enough time for processing and notifies the applicants to submit the application materials in advance. Focusing on the regulatory language that indicates the individual must be licensed prior to August 1, 2027, it is unlikely someone can be reviewed and approved for licensure in one day, for example.

Based on a motion by Ms. Moran and seconded by Ms. Taleporos, the board unanimously approved the Education Committee's recommendation to add the additional website language regarding the submission of materials by May 1, 2027.

Ms. Hu reported that the Education Committee is continuing to monitor the NASBA's Professional Licensure Task Force Concept exposure proposal of the Equivalent Licensure Model for professional licensure called the Structured Professional Program (SPP). No further information or developments have been made available to the State Boards since the last Board meeting. Ms. Hu noted that NASBA anticipates releasing Uniform Accountancy Act language in September. The Education Committee will be prepared to convene, as necessary, to review and analyze the proposed language.

Other areas for monitoring are other states that are proposing a 120 semester hours and 2 years experience pathway separate from the SPP.

If the SPP or 120 semester hours and 2 years experience pathway, moves forward the matters for consideration by the Board with recommendations to the Department for consideration:

- Impacts on practice privilege / mobility. Including licensees from other states practicing in New York. Likewise, NY licensees practicing in other states. Disruption to mobility will cause more disruption of services to the public. The profession would be going backwards with adopting models that "undo" mobility / practice privilege.
- Impacts on endorsement applicants if states begin changing the pathways to licensure. Disruption to the endorsement pathway would require increased monitoring of states adoption of certain pathways for endorsement eligibility.
- Impacts on NASBA being the sole entity to create, determine, evaluate the experience under the SPP.
- Impacts on NASBA's determinations of substantial equivalency if a state does not opt into the SPP and creates their own alternative model or version of SPP.

Ms. Hu reported that the AICPA released a draft report from the National Pipeline Advisory Group and reviewed a few topics of concern associated with licensure. Ms. Hu noted that the Education and Exam Committees will continue to monitor the developments when the final report is released.

Ms. Cohen updated the board regarding the Experience, Learn, and Earn initiative that was launched. There are 34 individuals participating in the initiative in the Spring, 98 individuals were registered in the Summer. Ms. Hu noted that there is a focus of business courses as the Tulane School of Professional Advancement does not have accounting course work. Ms. Cohen reported that additional firms across several states are anticipated to participate in the Fall session.

Ms. Winters updated the board regarding the proposals that have been submitted regarding the 150E education requirements. She noted that there were a few more programs approved by the Board, and several others under review, however, no new programs have been posted to the website listing as they need to go through final review and approval by the Professional Education Program Review team. This will be a continuing item and will be reported on at the next meeting.

## **Examination Committee**

Mr. Abraham reported on the implementation of the new exam and the changes to the systems required to accept the new exam sections.

Per reference of the analysis in the board packet, Mr. Abraham made note of the data regarding the new discipline sections and in particular highlighted the pass rates. The Board commented on the higher pass

rate of the Taxation Compliance and Planning section.

Mr. Abraham reported on the NYC Mega Center closure due to the flooding. There will be temporary test center sites opened during the closure.

Mr. Abraham noted that the CPA examination is now offered in the Philippines.

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

Mr. Abraham noted that the exam fees have increased per the letter from NASBA.

### **Practice Committee**

Mr. Bracco reported that the non-CPA ownership legislation was effective. Ms. Winters noted the firm form changes that were made per the Division of Professional Licensing Services (DPLS) and the website changes included in the board packet.

Mr. Bracco reported on the scope of practice determination for an inactive request by the sub-committee.

### **NASBA**

Ms. Winters and Ms. Cohen provided a brief recap of the Eastern Regional Meeting which had been mentioned several times during the meeting.

Ms. Winters, Ms. Cohen, and Ms. Moran are awaiting their approval to attend the NASBA Annual meeting held in October 2024.

Ms. Cohen stated that NASBA will be providing a virtual presentation on Private Equity ownership on August 8<sup>th</sup> and encouraged the Board to attend.

The next board meeting will be held on October 23, 2024, board meeting will be held at several public locations via video conference.

With no new business, the public session adjourned at 12:21 p.m. based on a motion made by Mr. Maffia and seconded by Mr. Pezzino.

---

Respectfully submitted,

Jennifer B. Winters, CPA  
Executive Secretary