

# NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

January 28, 2026

## Meeting Minutes New York State Education Department Board Meeting

295 Main Street, Buffalo Suite 562  
80 Wolf Rd, 3<sup>rd</sup> Floor, Colonie  
370 Woodcliff Drive, Suite 2A, Fairport  
1411 Broadway, 10<sup>th</sup> Floor, MMMM Room, NYC  
333 West Washington Street, Suite 500, Syracuse

Chair Ms. Moran called the meeting to order at 10:05 a.m.

<u>The following members were present:</u>	
Charles Abraham, CPA (NYC)	John Lauchert, CPA (Rochester)
Anthony Basile, CPA (NYC)	Danilsa Lopez, CPA (NYC)
Elizabeth Bush, CPA (Syracuse)	Maria Moran, CPA (Albany)
Ann Burstein Cohen, CPA (Buffalo)	James Schnell, CPA (Rochester)
Gretchen Guenther-Collins, CPA (Albany)	Denise Stefano, CPA (NYC)
Timothy Hammond, CPA (Syracuse)	Shelly Taleporos, CPA (Albany)
Gregory Horton, CPA (Buffalo)	Deborah Todaro, CPA (Buffalo)
Rose Hu, CPA (Buffalo)	Anthony Tucci, CPA (NYC)
<u>Members absent:</u> Crisy Geerholt Charles Pezzino, CPA Thomas Sciametta, CPA	

### Others in attendance:

Jennifer Winters, Executive Secretary, NYSED (Albany)  
Julie McLoughlin, NYSED (NYC)

### Public Session only:

Flynne Fasso, Ostroff Associates, Inc. (Albany)  
Calvin Harris, NYSSCPA (NYC)

The Board moved into Executive Session at 10:05 a.m., based on a motion made by Ms. Taleporos and seconded by Ms. Hu. The members discussed the disciplinary cases from October through December 2025. The members discussed topics for consideration at the April meeting with Office of Professional Discipline.

Executive Session adjourned at 10:22 a.m. based on a motion made by Ms. Stefano and seconded by Ms. Guenther-Collins. The Chair moved the Board into Public Session at 10:31 a.m. based on a motion by Mr. Lauchert and seconded by Ms. Taleporos.

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

Based on a motion made by Ms. Guenther-Collins and seconded by Ms. Stefano, the Board unanimously

approved the minutes of the October 22, 2025, Board meeting with the one correction of the spelling of the name of Joseph Maffia.

### **Board Member Update**

Ms. Winters noted a new board member, Mark Nickerson, was appointed to the Board effective February 1, 2026. There are currently two openings: one licensed member and a public member position. She asked the Board members to forward any recommendations to her for consideration.

Ms. Winters provided the upcoming Public Accountancy Board meeting schedule and stated that the dates and locations will also be posted on the SharePoint site.

### **Nomination Committee**

The Nomination Committee met on November 13<sup>th</sup> to discuss the unexpected vacancy of the vice chair position.

The board unanimously approved the motion made by Ms. Cohen and seconded by Ms. Hu for the appointment of Ms. Taleporos as vice chair for the current term, January 28<sup>th</sup> through April 30, 2026.

The board unanimously approved the motion made by Ms. Cohen and seconded by Mr. Horton for the appointment of Ms. Moran as chair and Ms. Taleporos as vice chair for the one-year period from May 1, 2026, through April 30, 2027.

### **Board Office Update**

Ms. Winters reported that there has been no change in staffing since the last meeting all positions are filled in the board office. The staff are fully trained and there is no significant delay in processing both post and pre-license applications.

Ms. Winters reported that she met with the web team to begin reviewing the website in preparation for upcoming regulation changes and the associated pathways for licensure. She noted that updates will be needed to ensure the site reflects these changes accurately. Ms. Winters requested that if any board members are interested in reviewing the website, she would welcome the feedback.

An advisory notice was placed on the website regarding the new 120 semester hour pathway for licensure with the noted effective date of November 2026.

### **Legislative and Regulatory Update**

Ms. Winters noted that the Deputy's office did request that the regulations for the signed legislation, which outlines a 120-semester hour bachelor's degree and a two-year experience requirement for licensure, be presented at the June Board of Regents meeting. Due to the diligent work of the Education Committee, and the importance of ensuring that schools and the public are well informed, Ms. Winters requested an earlier date to present to the Board of Regents for consideration.

Mr. Tucci commented that the AICPA and NASBA will need to be clear regarding the education and the model rules with the upcoming changes. Ms. Cohen stated the NASBA education committee will review the CPA Evolution guidance again.

The Regulation will first be reviewed by the Office of Profession leadership prior to being presented to the Board of Regents. Ms. Winters will keep the board informed of any updates.

## **Education Committee**

Ms. Hu reported that some members of the board's education committee met with the education committee of the New York State Society of CPAs and addressed questions and comments regarding the 120-semester hour legislation. It was noted that NYSED does not dictate which degree an educational institution wants to offer their students, the school can decide the type of degree. Per NSYED:

- Bachelor of Arts requires 120 semester hours with a minimum of 90 liberal art credits
- Bachelor Science requires 120 semester hours with a minimum of 60 liberal art credits
- Bachelor of Business Administration requires 120 semester hours with a minimum of 30 liberal art credits

Once the regulation is finalized, informational sessions will be offered for New York schools outlining the 120 semester hour requirements for licensure qualifying programs. Additionally, a separate session will be held for any school that is interested in learning about the new pathway. There will be selected schools that are from other states that are known to have students become licensed in New York or if they have already expressed interest in understanding the new pathway.

Ms. Hu outlined the comments on the proposed updates to the statement on the standards for CPE programs exposure draft. It was noted that New York has their own standards for our own sponsors; however, we do still accept the sponsors on the national database.

The Education Committee reviewed the CPE requirements for those applicants who are applying under the endorsement pathway. It was reported that there is legislation in one state to eliminate the CPE requirements and advanced discussion in some states to reduce the CPE requirements. The concern is how this could impact applicants applying via the endorsement pathway who need to be competent.

The board unanimously approved the motion made by Ms. Hu and seconded by Ms. Stefano to modify the language rule to state that an endorsement applicant must complete a satisfactory amount of continuing education requirements acceptable to the Department.

The board unanimously approved the motion made by Ms. Hu and seconded by Ms. Moran to have the number of CPE credits required remain consistent with the NY licenses: either 40 in any subject area or 24 in a concentration within the past 12 months.

Ms. Winters noted her appreciation for the Education Committee and all their hard work over the last quarter.

## **Examination Committee**

Mr. Abraham reported on the examination extension requests from the last board meeting.

The board unanimously approved the motion made by Mr. Abraham and seconded by Ms. Moran to modify the website and application to include language for inclusion of supporting documentation when the exam scores were passed and not substantially equivalent to New York's examination rule for endorsement applicants.

Mr. Abraham reviewed the proposed website changes based on the new regulation and 120 semester hour pathway.

Mr. Abraham presented NASBA's quarterly examination statistics. Ms. Winters noted that some testing sites were impacted due to the significant weather conditions across most of the country that resulted in many test site closures. As a result NASBA, AICPA, and Prometric offered the exam candidates a free rescheduling of the exam for the discipline section into the first few days of February.

Ms. Winters reported that the NASBA discussion on the exam pass rates with the Executive Directors was rescheduled.

### **Ad Hoc Education and Practice Committee**

No activities since the last meeting.

### **Practice Committee**

Ms. Winters noted that the exposure draft for the AICPA proposed revisions related to alternative practice structures was included in the board packet. New York has their own unprofessional conduct rules and does not adopt the AICPA codes. The Practice Committee has not met on this to determine if there is going to be a rule change. The final rule change by the AICPA will be monitored.

Ms. Winters reported that NASBA Private Equity Task Force provided a white paper titled Alternative Practice Structures & Private Equity: Considerations and Questions for Boards of Accountancy. There is an extension to the comment period, and the Practice Committee has not met. In addition, firms are not under the operation of the Board office, but a different department within NYSED.

Ms. Bush reported that the Scope of Practice sub-committee met to determine if a firm was offering restricted services and would need to be registered. The entity owner complied with the recommendations by the subcommittee to rephrase website wording to eliminate any confusion to the public on providing attestation services for an entity that is not a registered public accounting firm.

### **NASBA**

Ms. Winters, Mr. Lauchert, and Mr. Langowski attended the NASBA annual meeting held in October.

Ms. Winters and a NYSED legal representative will be attending the Executive Director & Legal meeting in March.

Two attendees will be able to attend the Eastern Regional meeting in June 2026 and the Annual Meeting in October 2026.

Ms. Winters noted that NASBA will be reviewing the definition of Principal Place of Business as many licensees are employed by one state but work in a different state.

### **New Business**

No new business.

The next board meeting will be held in person in New York City on April 29, 2026.

The public session adjourned at 11:59 a.m. based on a motion made by Ms. Taleporos and seconded by Mr. Schnell.

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Respectfully submitted,

Jennifer B. Winters, CPA  
Executive Secretary