

NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

October 22, 2025

**Meeting Minutes
New York State Education Department
Board Meeting**

80 Wolf Rd, 3rd Floor, Colonie
1411 Broadway, 10th Floor, Regents Room, NYC
100 Chestnut Street, Suite 1200, Rochester
333 West Washington Street, Suite 500, Syracuse
8321 Main Street, Williamsville

Chair Ms. Moran called the meeting to order at 10:03 a.m.

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

Others in attendance:

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

Public Session only:

Casey Fenton, Ostroff Associates, Inc. (Albany)
Karen Sibayan, NYSSCPA (NYC)
Jovan Richards, NYSSCPA (NYC)

The Board moved into Executive Session at 10:03 a.m., based on a motion made by Ms. Taleporos and seconded by Ms. Geerholt. The members discussed the disciplinary cases from July through September 2025.

Executive Session adjourned at 10:31 a.m. based on a motion made by Ms. Guenther-Collins and seconded by Ms. Hu. The Chair moved the Board into Public Session at 10:37 a.m. based on a motion by Ms. Stefano and seconded by Ms. Cohen.

Review and Approval of Minutes

Based on a motion made by Ms. Stefano and seconded by Ms. Geerholt, the Board unanimously approved the minutes of the July 30, 2025, Board meeting.

Board Member Update

Ms. Moran called for a moment of silence in honor of board member Joseph Maffia, remembering him as an energetic and motivated individual with whom she had the privilege of serving on the board.

Ms. Winters welcomed two new members to the Board, Mr. Horton and Mr. Tucci. Those in attendance introduce themselves. Ms. Winters indicated that there are three openings: two licensed members and the public member position. She asked the Board members to forward any recommendations to her for consideration. New Board member discipline training will take place for the new members. If anyone would like a refresher, please let Ms. Winters know.

Ms. Stefano will now chair the Ad Hoc Licensing – Experience Committee. Ms. Taleporos will chair the Ad Hoc Education and Practice Committee.

With the passing of Mr. Maffia, the Board will need to fill the vacancy of the Vice Chair position. Ms. Cohen has agreed to chair the nomination committee. Ms. Cohen requested volunteers to serve on this committee and to send your interest to her and Ms. Winters. Ms. Winters will send an email following the board meeting for a call for members of the committee. Ms. Moran noted that if you are on the nominations committee, you cannot be considered for the Vice Chair role.

Ms. Winters noted that today was the final day for the annual mandatory ethics training, and we had two board members who had to attend.

Board Office Update

Ms. Winters reported that there was 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.

Ms. Winters provided an update on the proposed legislation. It was noted that the proposed legislation, same as bill, A7613 and S6891, is still pending. The bill has not yet been delivered to the Governor. If passed and signed into law, the legislation has a one-year implementation date.

Ms. Winters noted that the proposed legislation clearly includes a 120 and 150 semester hour pathway and that an applicant could be reviewed under either pathway for licensure.

Ms. Winters expressed her appreciation to the board members who serve on various committees for their valuable contributions in developing regulatory concepts in response to the potential legislative changes.

Ms. Winters provided an overview of the various terms, practice privilege, mobility, and endorsement that are used and how legislation changes (or pending changes) in other states may impact New York. The Ad Hoc Education and Practice Committee will be continually reviewing and assessing the impact and provide updates to the board.

Education Committee

Ms. Hu presented the committee's recommendation regarding the regulatory concepts that are aligned with the proposed legislation, which outlines a 120-semester hour bachelor's degree and a two-year experience requirement for licensure.

Mr. Tucci noted that, in alignment with the CPA Evolution model presented by NASBA, New York State developed the revised 150E semester hour education pathway. To support this requirement, Colleges and Universities were provided guidance to ensure their programs complied with the standards necessary for students to meet the educational criteria under the 150E model. He noted that while NASBA continues to uphold the same competency standards, the current challenge is to integrate these competencies within a 120-semester hour framework. If the proposed legislation is enacted, institutions will be expected to deliver the same level of educational rigor and competency with 30 fewer credit hours—essentially requiring them to achieve more with less.

Ms. Winters acknowledged the concern and stated that a meeting will be scheduled with the NYS CPA Society education committee to review issues and provide further support to educational institutions. Additionally, she noted that if the proposed legislation is enacted, an informational session will be offered and recorded for New York schools outlining the 120 semester hour requirements. The previous video for the 150E requirements was well received by the education community.

Based on a motion by Ms. Taleporos and seconded by Ms. Stefano the board approved regulation concepts that were proposed by the education committee to be presented to the Education Department.

Examination Committee

Mr. Abraham reported out on the examination requests since the last board meeting.

Mr. Abraham noted that a legal determination has been made regarding language in Commissioner's Regulation section 70.5, and endorsement applicants. However, the Examination Committee has not yet convened to review the determination. The committee is scheduled to meet on November 7th and will provide an update at the next board meeting in January.

Mr. Abraham noted the change to the Commissioner's Regulation section 70.4 for the new sit provisions to align with the new education requirements. Based on a motion by Ms. Taleporos and seconded by Ms. Bush the board approved the proposed changes to the exam section of the regulation to submit to the Department.

Mr. Abraham presented NASBA's quarterly examination statistics by state. Ms. Hu acknowledged the limitations of the current data, particularly regarding candidates' highest degree earned, and inquired whether NASBA could provide more detailed educational information—especially as new education pathways are being introduced in other states. Ms. Stefano noted the significant disparities in the number of candidates pursuing the various disciplines.

Ad Hoc Licensing – Experience Committee

Ms. Stefano presented the proposed amendments to the Commissioner's Regulation section 70.3 concerning experience requirements. As a result of these updates and to further provide clarification, the form 4B, Verification of Experience by Supervisor (Instructions) and the corresponding website content required updates to ensure consistency.

Based on a motion by Mr. Tucci and seconded by Ms. Guenther-Collins the board accepted the draft form of the updates to the Commissioner's Regulation section 70.3, form 4B, and website to submit to the Department.

Ad Hoc Education and Practice Committee

No activities since the last meeting.

Practice Committee

No activities since the last meeting.

NASBA

Ms. Winters and Mr. Lauchert will be attending the NASBA annual meeting held from October 26-29th. Ms. Winters noted that the virtual meetings will not have a cost, and all are encouraged to attend if possible.

Ms. Winters noted that NASBA has done the appointment for various committees for this year. The following members will serve:

- Ann Cohen- Education Committee and Nominating Committee
- Denise Stefano- CPE Committee
- Jennifer Winters- ALD Task force and Peer Review Compliance Committee
- Steve Langowski- Regulatory Response Committee

Ms. Winters noted that NASBA re-published their CPA mobility website; however, the information for New York was incorrect and was asked to be removed.

Ms. Winters also noted that the updated Accountancy Licensing Database ALD (board facing) and CPA verify (public facing) was released yesterday afternoon.

New Business

Mr. Langowski noted that some other states are reviewing the Continuing Professional Education (CPE) requirement and the possibility of reducing the number of CPE that are required.

The next board meeting will be held virtually from the approved video locations on January 28, 2026.

The public session adjourned at 12:49 p.m. based on a motion made by Ms. Taleporos and seconded by Mr. Lauchert.

Respectfully submitted,

Jennifer B. Winters, CPA
Executive Secretary