

NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

April 29, 2026

**Meeting Minutes
New York State Education Department
Board Meeting
1411 Broadway, 10th Floor, Regents Room, NYC**

Chair Ms. Moran called the meeting to order at 10:01 a.m.

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

Others in attendance:

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

Executive Session only:

Umberto Jean-Louis, NYSED
Bradley Kilmer, NYSED
David Napitupulu, NYSED
Catherine Slattery, NYSED

Public Session only:

Debbie Cutler, Debra Cutler CPA PC.
Casey Fenton, Ostroff Associates, Inc.
Calvin Harris, NYSSCPA

The Board moved into Executive Session at 10:01 a.m., based on a motion made by Ms. Taleporos and seconded by Mr. Schnell. Staff from the Office of Professional Discipline (OPD) presented on various disciplinary processes and matters.

Ms. Winters reviewed testing information for a candidate with the board.

Executive Session adjourned at 11:33 a.m. based on a motion made by Ms. Hu and seconded by Mr.

Schnell. The Chair moved the Board into Public Session at 11:40 a.m. based on a motion by Ms. Stefano and seconded by Ms. Lopez.

Review and Approval of Minutes

Based on a motion made by Mr. Abraham and seconded by Ms. Lopez, the Board unanimously approved the January 28, 2026, Board meeting minutes, with one correction of the spelling of the acronym NYSED.

Board Member Update

Ms. Winters announced Mr. Nickerson joined the board and all welcomed him to the board. There is one licensed member and one public member positions still open. Send recommendations to Ms. Winters.

Board Office Update

Ms. Winters provided a verbal report regarding an appeal of the acceptability of experience made by an applicant applying under the 15-year experience pathway. Under the Commissioner's Regulations, the experience requirement states that the CPA supervisor and the applicant must be employed by the same organization. Our website further defines this requirement indicating that "experience gained by outside employer relationship such as contractors, third party relations, consultants, board members, etc. have not been accepted." The employer moved the organization and employees to a PEO entity. Therefore, this experience was not acceptable. The appeal was denied and the decision remained.

Ms. Winters provided a visual of the proposed design for the website. Ms. Todaro and Ms. Bush volunteered to assist with reviewing the new layout once completed.

Ms. Winters noted that there was a total of 57 educational degree programs submitted to be reviewed as license qualifying under the 150E education requirements. Currently 18 education proposals are not finalized and 39 were approved by the Department. Ms. Winters noted that the backlog was eliminated and only two were in the queue to be reviewed.

Ms. Winters reported that if a school that currently has a license qualifying program under the 150-semester hour pathway and does not submit a proposal for meeting the new 150E semester hour education requirement, then their license qualifying program will expire as of August 2027. A school that has been approved will be found on the website in the inventory of registered program listing with two dates for the current 150 semester hour and the 150E semester hour programs.

Ms. Winters announced that the Deputy Commissioner, David Hamilton, will be retiring at the end of May.

Legislative and Regulatory Update

Ms. Winters noted that regulations for the signed legislation, which outlines a 120-semester-hour bachelor's degree and a two-year experience requirement for licensure as well as practice privilege, were presented at the April Board of Regents meeting. As of April 29th, the proposed amendment was published in the State Register for a 60-day comment period. It is anticipated that the proposed amendment will be presented for permanent adoption at the September 2026 Board of Regents meeting with an effective date of November 21, 2026, based on the law.

Education Committee

Ms. Hu reported that the education committee met to discuss the acceptability of a unique 1.5 semester hour accounting course covering the topic of carbon accounting. After reviewing the course syllabus, the committee determined the course to be acceptable toward the overall accounting credits needed.

Ms. Hu presented highlights from the 2025 pathways report provided in the packet.

Ms. Winters reported that U.S., Canada and Mexico have extended the Mutual Recognition Agreement (MRA) with NASBA and the AICPA. It was noted that several providences are no longer part of CPA Canada. Therefore, a foreign endorsement applicant would need to hold a Canadian CPA credential and be a member in good standing of a Provincial, Territorial or Bermudian Body (PTB) that has signed a Ratification Agreement. Ms. Winters noted that a signed Ratification Agreement has been requested from NASBA for us to consider a few applicants; however, one has not yet been obtained.

Ms. Winters reported that NASBA established a CPE Task Force to review and improve CPA continuing education requirements for relevance and effectiveness. The Board will continue to monitor.

Ms. Cohen reported that proposed updates to the UAA are under review for the education requirements for licensure. The model rules are being reviewed to ensure consistency.

Examination Committee

Mr. Abraham noted the examination extension requests from the last board meeting.

Mr. Abraham provided an overview regarding an applicant that was denied an exam extension by the Board of Regents in 2022 and is now seeking licensure in another jurisdiction. Ms. Winters confirmed with NASBA that under the NY jurisdiction, the examination status will show as “No Credit” as the sections were not completed within the testing window and the extension was denied. If the exams are transferred to the other jurisdiction, it is unknown how the exams would be displayed in the test system as they would remain expired under New York.

Ms. Winters noted applicants applying via the initial license pathway who complete examinations in another jurisdiction, and transfer the examination to New York, still must pass the examinations within the approved testing window for New York to be acceptable. Applicants applying under the endorsement pathway who did not complete the examinations within the approved testing window for New York would need to be reviewed on a case-by-case basis by the Examination Committee.

Mr. Abraham shared the responses to a survey by the CPA Examination Review Board (ERB). Mr. Abraham and Ms. Stefano agreed to visit a Prometric Center for observation.

Mr. Abraham highlighted NASBA’s quarterly exam statistics for Q4 2025 and Q1 2026. It was noted that the TCP discipline has a higher number of candidates and this may be a trend to be monitored. Board members also noted the need for better descriptors for each specific category reported on the NASBA Candidate Care Concerns report.

Ms. Winters noted that there will be a slight increase in the exam fee to be implemented in August 2027.

Ms. Winters provided a verbal report regarding some of the concerns with the exam that was presented at the NASBA Executive Directors meeting.

Ad Hoc Education and Practice Committee

No activities since the last meeting.

Practice Committee

Mr. Pezzino reported that the practice committee met to further discuss the AICPA PEEC Exposure Draft: Proposed Revisions related to alternative practice structures. It was noted that it is a complex situation. As

such, the committee did not feel comfortable providing a thorough review; however, it felt the need to provide a comment letter as abstaining from comment could be seen as agreement. The comment letter was reviewed and will be submitted by April 30, 2026, with revisions.

It was reported that many other states and NASBA also provided comment letters voicing their concerns with the AICPA PEEC Exposure Draft: Proposed Revisions related to alternative practice structures and the complexity of the structures.

Ms. Winters reported that the AICPA is proposing that certain ethics enforcement actions will be handled through the Peer Review process rather than the Ethics Division for investigation. The Peer Review Oversight Committee is reviewing this information as there are some concerns about how this would occur.

NASBA

Ms. Winters reported that NASBA presented on Principal Place of Business, practice privilege, and mobility. Principal Place of Business is defined in the Education Law in New York State. This will be an item to monitor.

Ms. Winters and Mr. Kilmer, a NYSED OPD representative, attended the Executive Director & Legal conference in March.

Ms. Hu, Ms. Cohen, Ms. Taleporos, Ms. Todaro, and Mr. Tucci will be attending the Eastern Regional meeting in June 2026.

The annual meeting will be in October 2026 and the two board members attending are still to be determined.

New Business

No new business.

The next board meeting will be held via video conference on July 29, 2026, at the approved video locations.

The public session adjourned at 1:31 p.m. based on a motion made by Ms. Guenther-Collins and seconded by Ms. Geerholt.

Respectfully submitted,

Jennifer B. Winters, CPA
Executive Secretary