NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

July 29, 2026

Meeting Minutes
New York State Education Department
Board Meeting
80 Wolf Rd, 3rd Floor, Colonie
370 Woodcliff Drive, Suite 2A, Fairport
1411 Broadway, 10th Floor, Regents Room, NYC
333 West Washington Street, Suite 500, Syracuse
8321 Main Street, Williamsville

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

The following members were present:	
Elizabeth Bush, CPA (Syracuse)	Danilsa Lopez, CPA (NYC) arrived 10:20
Ann Burstein Cohen, CPA (Buffalo)	Maria Moran, CPA (Albany)
Crisy Geerholt (Albany)	Mark Nickerson, CPA (Buffalo)
Gretchen Guenther-Collins, CPA (Albany)	James Schnell, CPA (Rochester)
Timothy Hammond, CPA (Syracuse)	Denise Stefano, CPA (NYC)
Gregory Horton, CPA (Buffalo)	Shelly Taleporos, CPA (Albany)
Rose Hu, CPA (Buffalo)	Deborah Todaro, CPA (Buffalo)
John Lauchert, CPA (Rochester)	
Members absent: Charles Abraham, CPA Anthony Basile, CPA Charles Pezzino, CPA Thomas Sciametta, CPA Anthony Tucci, CPA	

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

Public Session only:
Calvin Harris, NYSSCPA (NYC)
Sorena Fabre, NYSSCPA (NYC)
Casey Fenton, Ostroff Associates, Inc. (Albany)

The Board moved into Executive Session at 10:01 a.m., based on a motion made by Ms. Guenther-Collins and seconded by Ms. Taleporos. The members discussed the disciplinary cases from January through June 2026, the process for restoration hearings, new board member training, and changes with the administration of the registration and continuing professional education courses.

Executive Session adjourned at 10:36 a.m. based on a motion made by Ms. Hu and seconded by Ms. Guenther-Collins. The Chair moved the Board to Public Session at 10:42 a.m. based on a motion by

Ms. Taleporos and seconded by Ms. Guenther-Collins.

Review and Approval of Minutes

Based on a motion made by Mr. Nickerson and seconded by Mr. Horton, the Board unanimously approved the April 29, 2026, Board meeting minutes.

Board Member Update

Ms. Winters announced Ms. Bush has been reappointed for another five-year term. There is one licensed member and one public member position still open. Ms. Winters did have interest from an educator; however, there currently is not a member opening on the board for that specialization. New board member disciplinary training is still pending a reschedule from June. Ms. Winters will be updating the committee lists with the new board members in SharePoint.

Board Office Update

Ms. Winters announced that the Deputy Commissioner, David Hamilton, had retired and a new Deputy Commissioner, Owen Donovan, was appointed. The Assistant Commissioner position was filled by Aaron Baldwin. There are some organizational changes in the Office of the Professions, however, the changes will not have an impact on the daily operations of the Board office.

Ms. Winters provided a verbal report regarding software systems and updates within the Department.

Legislative and Regulatory Update

Ms. Winters reported that an addition to section 59.17 of the Regulations of the Commissioner of Education relating to a Temporary Charitable Practice Authorization was adopted at the July Board of Regents meeting. The regulation is currently out for a 60-day public comment period. This regulation is not needed for the CPA profession as the profession has mobility legislation.

Ms. Winters presented 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, did not receive any comments during the 60-day comment period. 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.

Ms. Winters reported that with the new legislation, the website, online forms, and paper forms are in the process of being reviewed and updated. Ms. Winters thanked Ms. Bush and Ms. Todaro for working on the updates. The proposed changes were included in the board packet.

Ms. Winters noted that due to the new law and regulations, the website will need to be updated to remove the "substantially equivalent" statement. Under the endorsement pathway, the applications will include an attestation requiring applicants to confirm that they met the 120 or 150 credit hour education requirement for licensure. In addition, the CPE statement will be revised to completion of 40 hours in any subject area or 24 hours in a single subject area.

Ms. Winters shared that the attorneys have confirmed that website changes may be updated as soon as the Regulations have been permanently adopted in September. This will be helpful for both applicants and schools as they prepare for the 120-education requirement for licensure.

Ms. Winters confirmed educational webinars for schools on the 120-semester hour education pathway will be scheduled upon permanent adoption of the Regulation. Ms. Winters will confirm with the Professional Education Program Review Office that the license qualifying forms will be updated and available for submission by schools seeking approval for a 120-license qualifying education program.

Education Committee

Ms. Hu outlined the proposed statements on the standards for Continuing Professional Education (CPA) programs reported by NASBA. Ms. Winters noted that none of the changes in the standards would require a regulatory change.

Ms. Winters reported that a Mutual Recognition Agreement (MRA) with NASBA and CPA Canada has been executed. However, Quebec and New Brunswick 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; however, one has not yet been obtained. The website has not been adjusted until additional information is received by NASBA and reviewed. The situation with foreign endorsement applicants who hold a Canadian CPA license will continue to be monitored.

Ms. Cohen stated that at a national level, Continuing Professional Education (CPE) requirements continue to be reviewed for relevance and effectiveness. The Board will continue to monitor developments as they occur.

Ms. Winters updated the Board regarding a matter involving Abitus, Inc., an organization in another country, and California State University, East Bay (CSU, East Bay). Board staff noted that the CSU, East Bay transcript reflected Intermediate Accounting I, Intermediate Accounting II, Intermediate Accounting III, and Advanced Accounting as being completed during a single semester. Upon further review and discussion with the University, it was determined that the credits were not completed at CSU, East Bay but originated from Abitus, Inc. CSU, East Bay confirmed the credits are not transferred to CSU, East Bay, cannot be applied toward a degree at their institution, and the school does not have an articulation agreement with the organization. The University further indicated that the transcript was not a credit bank or consolidated transcript. Board staff reported receiving several inquiries recently. The Education Committee will review the matter and consider submitting comments to the University's accrediting body.

Examination Committee

In Mr. Abraham's absence, Ms. Winters provided the examination committee report. She provided an update on the examination extension requests from the last board meeting.

Ms. Winters followed up on an item from the April Board meeting regarding a candidate that was denied an examination extension in New York, transferred the exam scores to another state and has been approved for a license in the other state. The licensee will not be able to obtain licensure in New York under any pathway with the expired examinations.

Ms. Stefano shared that the CPA Examination Review board is conducting a security review of the Prometric sites. Ms. Stefano has scheduled a site visit and will be writing a report regarding her observations.

The AICPA met with the Executive Director and Examination Administration Committees of NASBA and indicated that they will be completing a software upgrade to the exam system, calculator, and spreadsheet in 2027. The AICPA is anticipating scores to be held over a one-year period for the core exams with a one-month test window available per the four quarters in the score hold window. Ms. Winters noted that it will not be announced until after the NASBA annual meeting in October. Candidates who already have credit for a passing section with a 30-month window will be impacted. Ms. Winters outlined the concerns and provided written feedback to NASBA.

Ms. Winters shared that the NASBA Gateway exam system has been updated and any examinations older than 10 years were moved into archives.

Ms. Winters provided notification that there was an issue with the SpreadJS software used in the CPA exam that displayed incorrect information. The AICPA and NASBA were offering a free retest to impacted candidates.

Ad Hoc Education and Practice Committee

No activities since the last meeting.

Practice Committee

In Mr. Pezzino's absence, Ms. Winters noted that the AICPA Peer Review program conducted a survey inquiring if the peer review process should extend to firms that do not have a physical presence in the United States. For New York State, an international entity cannot provide attest services for a New York client without a registered New York firm. The Peer Review Oversight Committee is monitoring.

NASBA

Ms. Winters thanked all the board members, Ms. Hu, Ms. Cohen, Ms. Taleporos, Ms. Todaro, and Mr. Tucci, who attended the Eastern Regional meeting in June 2026.

The annual meeting will be in October 2026. Ms. Winters and Mr. Nickerson will be attending.

New Business

No new business.

The next board meeting will be held via video conference on October 21, 2026, at the approved video locations.

The public session adjourned at 12:02 p.m. based on a motion made by Mr. Hammond and seconded by Ms. Taleporos.

Respectfully submitted,

Jennifer B. Winters, CPA
Executive Secretary