

NEW YORK STATE EDUCATION DEPARTMENT

Peer Review Oversight Committee

NYS Education Department
80 Wolf Road, Albany, NY

Other Locations:

410 Upland Road, Ithaca, NY 14850
33 Lewis Road, Binghamton, NY 13905
45 Bryant Woods North, Amherst, NY 14228
709 Westchester Avenue, White Plains, NY 10604
100 Meridian Center, Suite 200, Rochester NY 14618

August 13, 2024

The following members were present:

David Iles, CPA, Chair
Mitchell Mertz, CPA
David Pitcher, CPA

Grace G. Singer, CPA, Vice Chair
Andy Neyman, CPA
Jesse Wheeler, CPA

Others in attendance:

Jennifer Winters, CPA, Executive Secretary, NYS Education Department
Thomas Cordell, Auditor 2, NYS Education Department

Executive Session: On a motion by Ms. Singer and seconded by Mr. Neyman, the Committee voted to enter executive session at 10:42 a.m.

Minutes and Peer Review Determinations: Based on a motion made by Ms. Singer and seconded by Mr. Pitcher, the Committee approved the May 14, 2024, executive meeting minutes and peer review determinations. Mr. Wheeler abstains.

PRIMA Peer Review: NA

Dropped Firms – 21 total - Firm Registration: 14 Current, 6 Delayed Registrations and 1 Not Registered.

Terminated Firms – 0 total - Firm Registration: 0 Current, 0 Delayed Registrations and 0 Not Registered.

- a). **Firms that require continued oversight:** 8 firms will remain on the dropped monitoring list.
- b). **Firms that submitted a Form 6PR/6T/6R to claim exempt that the firm is no longer performing attest services. No longer require oversight:** 4 firms will be removed from the monitoring list.
- c). **Firms that are reenrolled and no longer require oversight:** 6 firms will be removed from the monitoring list.
- d). **Firms that were dropped and no response was received. Referred to OPD and no longer require oversight:** 3 firms will be removed from the monitoring list.

Firms that were dropped then subsequently terminated. Referred to OPD and no longer require oversight: none.

Report of Adverse System Reviews: The committee unanimously (except as noted abstentions) agreed to the following (please refer to the executive agenda and packet for additional information):

a.) Firms that require continued oversight: 47 firms will remain on the monitoring list.

b.) Firms that no longer require oversight: 26 firms will be removed from the monitoring list.

c.) Firms that were monitored, referred to OPD and no longer require oversight: 2 firms will be removed from the monitoring list.

2. Report of Adverse Engagement Reviews: The committee unanimously (except as noted) agreed to the following (please refer to the executive agenda and packet for additional information):

a.) Firms that require continued oversight: 11 firms will remain on the monitoring list.

b.) Firms that no longer require oversight: 10 firms will be removed from the monitoring list.

c.) Firms that were monitored, referred to OPD and no longer require oversight: none.

3. NPRC Firm Determinations: The committee unanimously (except as noted) agreed to the following (please refer to the executive agenda and packet for additional information):

a.) Firms that require continued oversight: 4 firms will remain on the monitoring list.

b.) Firms that no longer require oversight: none.

c.) Firms that were monitored, referred to OPD and no longer require oversight: none.

AICPA Tickets:

Firm A – The Committee briefly discussed the recall of the Firm’s failed peer review report and issuance of the pass peer review report due to changing from an engagement to a system review. The Board was unable to gather the requested information from PICPA.

New Business:

Ms. Winters shared a firm calling and requesting we renew the firm registration, but we were unable to do so as the firm still has past due peer reviews and already being at OPD.

On a motion by Mr. Mertz and seconded by Mr. Wheeler, the Committee unanimously agreed to close executive session and end the meeting at 11:31 a.m.

Respectfully submitted,

Jennifer Winters, CPA
Executive Secretary