

NEW YORK STATE EDUCATION DEPARTMENT

Peer Review Oversight Committee

NYS Education Department  
89 Washington Ave, Room EB211, Albany, NY

Other Locations:  
410 Upland Road, Ithaca, NY 14850  
33 Lewis Road, Binghamton, NY 13905  
45 Bryant Woods North, Amherst, NY 14228  
100 Meridian Center, Suite 200, Rochester NY 14618  
1133 Westchester Avenue, 3rd Floor, White Plains, NY 10604

February 5, 2025

The following members were present:

David Iles, CPA, Chair  
David Pitcher, CPA  
Jesse Wheeler, CPA

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

Others in attendance:

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

**Call to Order:** On a motion by Mr. Singer, seconded by Mr. Pitcher, the Committee agreed to move to public session at 9:02 a.m.

**Minutes:** Based on a motion made by Mr. Neyman, seconded by Mr. Pitcher, the Committee approved the November 18, 2024, meeting minutes.

**PROC Member Update:** The Committee had a lead on a new PROC member, but she currently serves on PICPA's PRC/RAB. She will consider joining the PROC after her term ends. Mr. Wheeler, Iles and Pitcher will circle back on the lead. Ms. Singer notified the Committee she will be retiring from her current firm on June 30<sup>th</sup> and joining another CPA firm in August. However, she plans on staying on the PROC. Ms. Singer will solicit interest from quality control members from her current firm, Citrin Cooperman & Company LLP.

Ms. Winters informed the PROC members that they will be receiving an email from NYSED Human Resources to complete ethics training in 2025.

**Future Committee Meetings:**

- May 13, 2025, 10:00 a.m. - 80 Wolf Rd, Albany, NY
- August 18, 2025, 9:00 a.m. – Video Conference
- November 17, 2025, 9:00 a.m. – Video Conference.

**AICPA Peer Review Board Open Meetings:**

Due to the staff typically receiving the AICPA meeting agenda and materials a week prior to the Open Meeting on May 14<sup>th</sup>, the agenda and materials will likely be an additional handout to the May 13<sup>th</sup> PROC meeting.

**Future AICPA Peer Review Committee Open Meetings:** Ms. Winters and Mr. Cordell will attend the meetings in 2025: February 12<sup>th</sup>, May 14<sup>th</sup>, September 10<sup>th</sup>, and November 13<sup>th</sup>.

**Administering Entity Report Acceptance Body and Peer Review Committee Oversight:**

The packet included the general guidelines to consider when the PROC members oversight the RAB and PRC. It was posted on SharePoint under reference materials.

**RAB and PRC Meetings Oversight of PICPA:**

Ms. Singer attended the January 16<sup>th</sup> PRC meeting. It was very well organized and noted the committee got through their agenda in under an hour. They went over oversight and several engagements. She noted they were right on top of all their numbers for the plan of administration report and were approximately three-quarters done with report that is due in May.

Mr. Pitcher was unable to attend any RAB meetings but plans to after busy season.

Mr. Wheeler attended a RAB meeting on December 10<sup>th</sup> and reported it was very well organized and effectively run. There were not a lot of problem engagements, and the meeting went very fast.

Ms. Winters will get a new list for PROC members with the dates of the rest of the year's meeting dates and post it in Sharepoint.

**Proposed Website Changes:**

Included in the packet the Committee discussed the proposed changes related to the AICPA change from a system of quality control to a system of quality management. The FAQ is intended to be posted before any regulation changes for early adopting firms. A few minor edits to the FAQ were suggested.

**New Business:** Related to the proposed website changes above, Ms. Winters noted that the Commissioner's regulation Section 70.10.h pertaining to the effective of substandard reviews compels us to do a regulation change as it references a system of quality control. Over the next couple of months, we be putting forward this regulation change. This should include the 12/15/2025 effective date to enable the Board and PROC to still refer firms to OPD.

**Public Session:** On a motion by Ms. Singer and seconded by Mr. Pitcher, the Committee voted in favor of adjourning the public session at 9:48 a.m.

**Executive Session:** On a motion by Mr. Neyman and seconded by Ms. Singer, the Committee voted to enter executive session at 9:55 a.m.

On a motion by Ms. Singer and seconded by Mr. Wheeler, the Committee unanimously agreed to close executive session and end the meeting at 10:56 a.m.

Respectfully submitted,

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Jennifer Winters, CPA  
Executive Secretary