

NEW YORK STATE EDUCATION DEPARTMENT

Peer Review Oversight Committee

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

Other Locations:

26 Kensington Avenue, Thornwood, NY 10594
45 Bryant Woods North, Amherst, NY 14228
100 Meridian Center, Suite 200, Rochester NY 14618
90 Linden Oaks, Suite 100, Rochester, NY 14625
22 Centershore Road S., Centerport, NY 11721

November 17, 2025

The following members were present:

Andy Neyman, CPA, Chair
David Pitcher, CPA
Mike Nawrocki, CPA

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

The following members were absent:

Jason Mayausky, 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 Mr. Nawrocki and seconded by Ms. Singer, the Committee voted to enter executive session at 9:30 a.m.

Minutes and Peer Review Determinations: Based on a motion made by Mr. Pitcher and seconded by Mr. Nawrocki, the Committee approved the August 18, 2025, executive meeting minutes and peer review determinations.

PRIMA Peer Review:

Firm A – The Committee discussed the discrepancy of the firm telling PICPA they were not performing attest services but submitted documents to the Board stating they were performing attest services. The firm has since had a 2019 peer review that was completed. It still needs to have a 2022 peer review completed. Then it will immediately require a 2025 peer review once the 2022 year is completed. The 2019 peer review was a failed report and the firm's website still states they are a full-service CPA firm providing audits. The Board will also send the firm another letter and confirm with PICPA the next peer review period year is 2022. The firm was already sent to OPD previously for noncompliance. A Committee member suggested making an additional referral to OPD if the firm still performs attest services.

Dropped Firms – 17 total - Firm Registration: 7 Current, 9 Delayed Registrations and 1 Not Registered.

Terminated Firms – 1 total - Firm Registration: 1 Current, 0 Delayed Registrations and 0 Not Registered.

- a.) **Firms that require continued oversight:** 6 firms will remain on the 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:** 2 firms were removed from the monitoring list.
- c.) **Firms that are reenrolled and no longer require oversight:** 4 firms were removed from the monitoring list.
- d.) **Firms that were dropped and no response was received. Referred to OPD and no longer require oversight:** 5 firms were removed from the monitoring list.
- e.) **Firms that were dropped then subsequently terminated. Referred to OPD and no longer require oversight:** 1 firm was removed from the monitoring list.

The Committee agreed to use the same cut off dates from 2025 for the 2026 year:

- November 30, 2025 for the February 2026 meeting
- February 28, 2026 for the May 2026 meeting
- May 31, 2026 for the August 2026 meeting
- August 31, 2026 for the November 2026 meeting

The Committee used the 8/31/2025 date for the cut off for the following determinations for this meeting for the system and engagement reviews outstanding corrective actions.

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:** 32 firms will remain on the monitoring list.
- b.) **Firms that no longer require oversight:** 8 firms were removed from the monitoring list.
- c.) **Firms that were monitored, referred to OPD and no longer require oversight:** 2 firms were 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:** 14 firms will remain on the monitoring list.
- b.) **Firms that no longer require oversight:** 8 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:** 2 firms will remain on the monitoring list.
- b.) **Firms that no longer require oversight:** 1 firm will be removed from the monitoring list.
- c.) **Firms that were monitored, referred to OPD and no longer require oversight:**
None.

AICPA Tickets:

Firm B – The Committee reviewed the firm’s status per screenshots and the correspondence in the packet. The information in the FSBA screenshots shows the peer review is still significantly overdue. The firm stated the required documents and fees were submitted and paid. The FSBA did not indicate a RAB presentation date. It was noted that a RAB presentation date cannot be supplied due to the firm not completing the required corrective actions. The Board will send an email to the firm noting that they should not be providing attest services and include PICPA.

RAB Preparation & Participation: The Committee discussed ongoing issues with sole proprietorships not having a registered firm due to the 2012 law change.

Letter to the PROC: Ms. Singer received a letter from a firm owner and forwarded it to the Board. The firm owner wants changes to the peer review process. The PROC requested that Ms. Winters respond from the Peer Review email to indicate that the firm owner should continue to follow the peer review process. The PROC does not get involved with FFCs and MFCs and the firm should hire a third-party consultant.

New Business:

PICPA RAB Oversight - Ms. Singer attended a PICPA RAB meeting on 9/9/2025. She noted they had to put in an alternate RAB member at the last minute. However, she noted that the meeting was still conducted very well, and everyone was prepared.

PICPA PRC Oversight Mr. Wheeler attended a PICPA PRC meeting on 9/23/2025 and noted it was well organized. The AICPA was in attendance, presented its oversight results and discussed that they considered the PROC’s annual report from the prior year.

Firm C – Ms. Winters brought to the Committee’s attention of a unique situation of a firm. The firm is attempting to enroll in the peer review program but is unable to per the letter from AICPA staff Gary Freundlich as the firm owner is located abroad. The licensee is a NY licensee; the firm is providing attest services on NYS clients. It was discussed that the firm has an expired firm registration (8/31/2018) and cannot complete the firm re-registration process without being in compliance with the Mandatory Peer Review Program. Therefore, the firm must enroll in the AICPA’s peer review program to be able to renew the firm registration. The PROC requested that Ms. Winters inform the firm owner that there are no exceptions that the AICPA should allow the firm to enroll in the peer review program. This matter will be revisited at the next PROC meeting.

On a motion by Ms. Singer and seconded by Mr. Nawrocki, the Committee unanimously agreed to close executive session and end the meeting at 11:30 a.m.

Respectfully submitted,

Jennifer Winters, CPA
Executive Secretary