

NEW YORK STATE EDUCATION DEPARTMENT

Peer Review Oversight Committee
Meeting Agenda

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
33 Lewis Road, Binghamton, NY 13905

February 4, 2026

9:00 a.m. Public Session

• Review and Approval of Minutes from the November 17, 2025 meeting	Pages 2 - 3
• Future PROC Meetings: <ul style="list-style-type: none">○ May 11, 2026, 10:00 a.m. - 80 Wolf Rd, Albany○ August 17, 2026, 9:00 a.m. - Video Conference○ November 16, 2026, 9:00 a.m. - Video Conference	
• AICPA Peer Review Board Open Meetings <ul style="list-style-type: none">○ November 11th (additional handout)○ Future Peer Review Board Open Meetings in 2026:<ul style="list-style-type: none">▪ February 11th▪ May 5th▪ September 16th	Pages 4 - 8
• New Business	NA

10:00 a.m. Executive Session

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

Call to Order: On a motion by Mr. Nawrocki, seconded by Mr. Pitcher, the Committee agreed to move to public session at 9:03 a.m.

Minutes: Based on a motion made by Ms. Singer, seconded by Mr. Pitcher, the Committee approved the August 18, 2025 meeting minutes.

Future Committee Meetings:

- February 4, 2026, 9:00 a.m. – Video Conference
- May 11, 2026, 10:00 a.m. - 80 Wolf Rd, Albany
- August 17, 2026, 9:00 a.m. - Video Conference
- November 16, 2026, 9:00 a.m. - Video Conference

AICPA Peer Review Board Open Meetings: September 10th – There was a proposed change of requirements for administration of the peer reviews. Majority of the focus was on alternative practice structures and emerging areas. The AICPA wants to move all firms with an alternative practice structure or emerging areas to NPRC. There is questionable data as there is no data on the potential number of firms that may be impacted. It was noted that “emerging areas” have not yet been defined. Firms will be required to do an annual questionnaire that must be completed. If the question is not completed, it will result in the firm being dropped from the peer review program. The Committee was concerned that there will an uptick of firms being dropped from the peer review program.

November 11th – Ms. Winters and Mr. Cordell were unable to attend the open meeting at it was a state holiday in observance of Veterans Day. The Committee reviewed the materials. Boards would be discussing the potential impacts of the questionnaire causing firms to be dropped from the program. The questionnaire will not be sent to the firms until June of 2026. The comment letters were reviewed. NASBA's was not included in the open meeting packet. Ms. Winters requested it to be included in the PROC packet. This will cause many firms to come out of compliance with the peer review program and will be classified as non-compliance under the reason for being dropped.

Future AICPA Peer Review Committee Open Meetings: Ms. Winters and Mr. Cordell will attend the meetings in 2026: February 11th, May 5th, and September 16th. The November 11th meeting observation will be determined as the state offices are closed in observance of Veterans Day like they were this year.

2024 AICPA Annual Report on Oversight of PICPA: The Committee reviewed the most recent report dated February 2025. There were no significant concerns noted in the oversight report. This report is available every two years which means the next report will be available around February of 2027.

PICPA's AICPA Oversight: The Committee reviewed a letter from Ms. Henry stating the AICPA reviewed our PROC annual report which says there were changes with commissioner's regulations/rules causing an uptick in firms being sent to OPD. Their inquiry requested the reasons. We noted that we do not track why firms are sent to OPD as there may be multiple reasons of non-compliance with the law and regulatory requirements.

PCAOB News Release Revised Implementation Date QC1000: The Committee briefly discussed the postponement of implementing the QC1000 standards.

NASBA Response Letter: Ms. Winters notes that this was not included in the November 11th AICPA Open Board materials.

New Business: NA

Public Session: On a motion by Mr. Pitcher and seconded by Ms. Singer, the Committee voted in favor of adjourning the public session at 9:30 a.m.

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.

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

Thomas Cordell

From: Kimberly Ellis <Kimberly.Ellis@aicpa-cima.com>
Sent: Friday, January 9, 2026 11:58 AM
To: Jennifer Winters
Cc: Thomas Cordell
Subject: RE: AICPA Peer Review Board Open Session Meeting – November 11, 2025

Dear Jennifer,

Thank you for your email! We're a bit behind our normal schedule for posting due to staff PTO for the holidays and office closures.

I anticipate the highlights will be posted by January 23, 2026.

Please let me know if you have additional questions.

Thanks!
 Kim

Kim Ellis, MBA

Manager, Projects & Communications – Peer Review Program

Kimberly.Ellis@aicpa-cima.com

O: +1 (919) 402.4509

Contact Peer Review Support: +1 (919) 402.4502 or prsupport@aicpa.org

Pronouns: She/Her



www.aicpa-cima.com

This message, including any attachments, may contain confidential information intended for a specific individual and purpose and is protected by law. If you are not the intended recipient, please delete it. Any disclosure, copying or distribution of this message is strictly prohibited.

From: Jennifer Winters <Jennifer.Winters@nysed.gov>
Sent: Friday, January 9, 2026 8:10 AM
To: Kimberly Ellis <Kimberly.Ellis@aicpa-cima.com>
Cc: Thomas Cordell <Thomas.Cordell@nysed.gov>
Subject: RE: AICPA Peer Review Board Open Session Meeting – November 11, 2025

You don't often get email from jennifer.winters@nysed.gov. [Learn why this is important](#)

This message is from an EXTERNAL SENDER - be mindful of links and attachments.

Hello Kimberly,

The meeting highlights are still not posted. Do you know when they will be?

Open Session Meeting materials may reflect proposed changes to the Peer Program Materials. Any additional changes approved by the Peer Review Board during the Open Session Meeting are reflected in the meeting highlights.

November 2025

- [Materials for the November 11, 2025 Open Session Meeting](#)

September 2025

- [Highlights from the September 10, 2025 Open Session Meeting](#)
- [Materials for the September 10, 2025 Open Session Meeting](#)

May 2025

Jennifer Winters, CPA

Executive Secretary
State Board for Certified Shorthand Reporting
State Board for Public Accountancy
Peer Review Oversight Committee

NYS Education Department
Office of the Professions
89 Washington Avenue
2nd Floor, East Wing
Albany, NY 12234

Phone: 518.474.3817 ext. 160
Fax: 518.474.6375

<https://www.op.nysed.gov/certified-shorthand-reporting>
<https://www.op.nysed.gov/certified-public-accountants>
<https://www.op.nysed.gov/professions/certified-public-accountants/mandatory-peer-review>

From: Kimberly Ellis <Kimberly.Ellis@aicpa-cima.com>

Sent: Wednesday, November 5, 2025 3:50 PM

To: Jennifer Winters <Jennifer.Winters@nysed.gov>

Subject: RE: AICPA Peer Review Board Open Session Meeting – November 11, 2025

Dear Jennifer,

Thank you so much for reaching out. The link to the materials is [here](#).

FYI, [this page](#) will have the meeting highlights in a month or so.

Please let me know if you have any additional questions.

Thanks again for reaching out!

Kim

Kim Ellis, MBA

Manager, Projects & Communications – Peer Review Program

Kimberly.Ellis@aicpa-cima.com

O: +1 (919) 402.4509

Contact Peer Review Support: +1 (919) 402.4502 or prsupport@aicpa.org

Pronouns: She/Her



www.aicpa-cima.com

This message, including any attachments, may contain confidential information intended for a specific individual and purpose and is protected by law. If you are not the intended recipient, please delete it. Any disclosure, copying or distribution of this message is strictly prohibited.

From: Jennifer Winters <Jennifer.Winters@nysed.gov>

Sent: Wednesday, November 5, 2025 8:22 AM

To: Kimberly Ellis <Kimberly.Ellis@aicpa-cima.com>

Subject: RE: AICPA Peer Review Board Open Session Meeting – November 11, 2025

This message is from an EXTERNAL SENDER - be mindful of links and attachments.

Hello Kimberly,

The next AICPA peer review open meeting is Veterans' day, a state holiday for us veterans. Although I won't be able to attend, could you please send me the materials?

Thanks,

Jennifer

Jennifer

Jennifer Winters, CPA

Executive Secretary

State Board for Certified Shorthand Reporting

State Board for Public Accountancy

Peer Review Oversight Committee

NYS Education Department

Office of the Professions

89 Washington Avenue

2nd Floor, East Wing

Albany, NY 12234

Phone: 518.474.3817 ext. 160

Fax: 518.474.6375

<https://www.op.nysed.gov/certified-shorthand-reporting>

<https://www.op.nysed.gov/certified-public-accountants>

<https://www.op.nysed.gov/professions/certified-public-accountants/mandatory-peer-review>

From: Kimberly Ellis <Kimberly.Ellis@aicpa-cima.com>

Sent: Thursday, October 30, 2025 2:25 PM

Subject: AICPA Peer Review Board Open Session Meeting – November 11, 2025

Dear Peer Review Stakeholders:

The AICPA Peer Review Board will hold an open session meeting on Tuesday, November 11, 2025 beginning at 10:00am and ending at approximately 2:30pm ET with a break for lunch from 12:00 – 12:30pm ET. The meeting will be held in-person and via Zoom.

Potential topics scheduled to be discussed include, but are not limited to:

- Discussion of Feedback on PRSU No. 3, *Modernization of Peer Review Administration Requirements*
- Discussion of Emerging Areas Framework and Questionnaire
- Update on the Auditing Standards Board Survey
- Task Force Updates

Since you are a valued and important stakeholder in the peer review process, you are welcome to attend this session.

If you or a representative plan to attend, please [register](#).

We have invited representatives from the State CPA Societies, the State Boards of Accountancy, the Government Accountability Office (GAO), the Department of Labor (DOL) and the Federal Financial Institutions Examination Council (FFIEC) as well as other regulatory agencies.

If you have any questions regarding the topics for this meeting, please contact Tim Kindem at tim.kindem@aicpa-cima.com or 919.402.2199.

Sincerely,

Kim Ellis

Kim Ellis, MBA

Manager, Projects & Communications – Peer Review Program

Kimberly.Ellis@aicpa-cima.com

O: +1 (919) 402.4509

Contact Peer Review Support: +1 (919) 402.4502 or prsupport@aicpa.org

Pronouns: She/Her



www.aicpa-cima.com

This message, including any attachments, may contain confidential information intended for a specific individual and purpose and is protected by law. If you are not the intended recipient, please delete it. Any disclosure, copying or distribution of this message is strictly prohibited.

***** This message, including any attachments, may contain confidential information intended for a specific individual and purpose and is protected by law. If you are not the intended recipient, please delete it. Any disclosure, copying or distribution of this message is strictly prohibited.

Confidentiality Notice

This email including all attachments is confidential and intended solely for the use of the individual or entity to which it is addressed. This communication may contain information that is protected from disclosure under State and/or Federal law. Please notify the sender immediately if you have received this communication in error and delete this email from your system. If you are not the intended recipient you are notified that disclosing, copying, distributing or taking any action in reliance on the contents of this information is strictly prohibited.

***** This message, including any attachments, may contain confidential information intended for a specific individual and purpose and is protected by law. If you are not the intended recipient, please delete it. Any disclosure, copying or distribution of this message is strictly prohibited.

***** This message, including any attachments, may contain confidential information intended for a specific individual and purpose and is protected by law. If you are not the intended recipient, please delete it. Any disclosure, copying or distribution of this message is strictly prohibited.