

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
33 Lewis Road, Binghamton, NY 13905

February 4, 2026

The following members were present:

Andy Neyman, CPA, Chair
Grace G. Singer, CPA
Mike Nawrocki, CPA

Jesse Wheeler, CPA, Vice Chair
Jason Mayausky, CPA

The following members were absent:

David Pitcher, 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 Mr. Mayausky, the Committee voted to enter executive session at 9:09 a.m.

Minutes and Peer Review Determinations: Based on a motion made by Ms. Singer and seconded by Mr. Wheeler, the Committee approved the November 17, 2025, executive meeting minutes and peer review determinations. Mr. Mayausky abstained.

PRIMA Peer Review:

Firm A – Continuing the discussion from the last PROC meeting, the Committee discussed the ongoing issue of being unable to enroll in the peer review program due to being in another country. The firm owner was told that if he is unable to comply with the peer review program, we will be unable to renew the firm registration. Due to the firm being overseas, the AICPA will not let the firm re-enroll in the program. In addition, the firm was previously terminated from the program when it was located in the United States. The Board is still waiting for a reply from the Professional Corporations Unit regarding the change of address to another country. This may be the first of many cases we see going forward where out of country firms cannot register in the peer review program. It is important to note that NY does not offer firm mobility. This could result in a national issue. It may also require the website to be updated with a new FAQ. The PROC will continue to monitor these types of situations. Mr. Wheeler pointed out that Mr. Freundlich's email suggesting the firm enroll in other entities' peer review program is irrelevant as there are no other acceptable peer review programs besides the AICPA's in NYS.

Firm B – As a follow up from last meeting, there is no report acceptance body date in Facilitated State Board Access. Communications with staff from OPD reference the firm needing additional peer reviews due to the age of the last referral. The firm owner is claiming he submitted everything required to the AICPA. However,

staff from PICPA indicates that the firm has not submitted the documents for the corrective actions and the AE cannot assign a RAB date until all the required information/documents are completed.

Dropped Firms – 21 total - Firm Registration: 9 Current, 11 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:** 9 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:** 4 firms were removed from the monitoring list.
- c.) **Firms that are reenrolled and no longer require oversight:** 6 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:** 2 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:

- 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 11/30/2025 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:** 33 firms will remain on the monitoring list.
- b.) **Firms that no longer require oversight:** 5 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.

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:** 15 firms will remain on the monitoring list.
- b.) **Firms that no longer require oversight:** 3 firms were removed from the monitoring list.
- c.) **Firms that were monitored, referred to OPD and no longer require oversight:** None.

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 was removed from the monitoring list.
- c.) Firms that were monitored, referred to OPD and no longer require oversight:** None.

AICPA Tickets:

Firm C – This firm previously came off the list for the 2018-2019 peer review year; however, the PROC wanted to confirm the firm's next peer review year was correct of 2021-2022 as it would still be significantly overdue. Staff from the PICPA confirmed the PROC's understanding was correct that the next peer review of 2021-2022 and is immediately due.

Response to Letter to the Peer Review Oversight Committee: Ms. Winters shared the PROC's response to the firm owner who submitted a complaint letter about the peer review process and requested changes to the program. The PROC letter noted that that the firm owner should continue to follow the peer review process; does not get involved with FFCs and MFCs; and the firm should hire a third-party consultant. To date, there has been no further correspondence from the firm.

New Business: The Committee will monitor upcoming PICPA RAB/PRC meetings later this year. Ms. Winters will inquire about the NPRC schedule as well as New Jersey. We will reach out to OPD and see if someone can attend the in person May meeting.

On a motion by Mr. Nawrocki and seconded by Mr. Wheeler, the Committee unanimously agreed to close executive session and end the meeting at 10:07 a.m.

Respectfully submitted,

Jennifer Winters, CPA
Executive Secretary