

NEW YORK STATE EDUCATION DEPARTMENT

Peer Review Oversight Committee
Executive Session Meeting Agenda

NYS Education Department
80 Wolf Rd, Colonie, NY

May 11, 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
David Pitcher, CPA

Others in attendance:

Jennifer Winters, CPA, Executive Secretary, NYS Education Department
Thomas Cordell, Auditor 2, NYS Education Department
Catherine Slattery, NYS Education Department
Bradley Kilmer, NYS Education Department

Executive Session: On a motion by Mr. Nawrocki and seconded by Ms. Singer, the Committee voted to enter executive session at 10:00 a.m.

Presentation by Office of Professional Discipline: Staff from the Office of Professional Discipline (OPD) presented on various disciplinary processes and matters regarding the peer review. The OPD staff left the executive meeting after their presentation.

Minutes and Peer Review Determinations: Based on a motion made by Mr. Wheeler and seconded by Mr. Mayausky, the Committee approved the February 4, 2026, executive meeting minutes and peer review determinations. Mr. Pitcher abstained.

PRIMA Peer Review:

Firm A – As a follow up from last meeting, the committee discussed the outstanding case previously sent to OPD. The email chain with OPD was reviewed and there are issues of timely enrollment and outstanding corrective actions.

Dropped Firms – 18 total - Firm Registration: 12 Current, 6 Delayed Registrations and 0 Not Registered.

Terminated Firms – 5 total - Firm Registration: 4 Current, 1 Delayed Registrations and 0 Not Registered.

- a). **Firms that require continued oversight:** 8 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:** None.
- 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:** 3 firms were removed from the monitoring list.
- e.) **Firms that were dropped then subsequently terminated. Referred to OPD and no longer require oversight:** 5 firms were removed from the monitoring list.
- f.) **Firms that were dropped and no response was received. Referred to OPD and no longer require oversight but later became reenrolled:** 1 firm was removed from the monitoring list.

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

- May 31, 2026 for the August 2026 meeting
- August 31, 2026 for the November 2026 meeting

The Committee used the 2/28/2026 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:** 40 firms will remain on the monitoring list.
- b.) **Firms that no longer require oversight:** 4 firms were removed from the monitoring list.
- c.) **Firms that were monitored then subsequently terminated were 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:** 20 firms will remain on the monitoring list.
- b.) **Firms that no longer require oversight:** 4 firms were removed from the monitoring list.
- c.) **Firms that were monitored, referred to OPD and no longer require oversight:** 1 firm was removed from the monitoring list.

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 was 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 briefly reviewed the case continued from last meeting and earlier in this meeting.

Firm C – It was found that the firm was terminated but now re-enrolled in the peer review program. The FSBA had missing information as there was not a completion letter for the prior peer review period, the new peer review period was not listed. The PROC staff requested PICPA for the completion letter to be posted in FSBA and confirm the next peer review period as it would be overdue already. The PICPA responded but did not provide the requested information. The PROC asked that the matter be escalated by sending a ticket to the AICPA and copy Mr. Neyman.

New Business: None.

On a motion by Ms. Singer and seconded by Mr. Nawrocki, the Committee unanimously agreed to close executive session and end the meeting at 11:41 a.m.

Respectfully submitted,

Jennifer Winters, CPA
Executive Secretary