

NEW YORK STATE EDUCATION DEPARTMENT

Peer Review Oversight Committee
Executive Session 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

August 17, 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. Mayausky and seconded by Mr. Nawrocki, the Committee voted to enter executive session at 10:11 a.m.

Minutes and Peer Review Determinations: Based on a motion made by Ms. Singer and seconded by Mr. Wheeler, the Committee approved the May 11, 2026, executive meeting minutes and peer review determinations with a minor edit on a misspelled word.

PRIMA Peer Review:

FIRM A – The Committee discussed an email from Ms. Trower from PICPA about the firm's registration that lapsed in October 31, 2024. The firm's last peer review period was for 9/1/2018 – 8/31/2019 with a failed peer review. The next peer review period was scheduled to begin on 12/11/2025 for the 9/1/2021 – 8/31/2022 peer review period year. Ms. Winters instructed Ms. Trower that Board will not be able to renew the firm's registration until the firm presents the Board with evidence of a current peer review for the period of 9/1/2024 – 8/31/2025. This would need to be in progress as that would be the current peer review period to be in compliance with the Mandatory Peer Review Program and allow the firm to meet the requirements for firm registration.

Dropped Firms – 22 total - Firm Registration: 12 Current, 10 Delayed Registrations and 0 Not Registered.

Terminated Firms – 3 total - Firm Registration: 1 Current, 2 Delayed Registrations and 0 Not Registered.

- a.) **Firms that require continued oversight:** 11 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:** 5 firms will be removed from the monitoring list.
- c.) **Firms that are reenrolled and no longer require oversight:** 2 firms will be 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 will be removed from the monitoring list.
- e.) **Firms that were dropped then subsequently terminated. Referred to OPD and no longer require oversight:** 3 firms will be 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 will be removed from the monitoring list.

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

- August 31, 2026 will be used for the November 2026 meeting

The Committee used the May 31, 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:** 44 firms that will remain on the monitoring list.
- b.) **Firms that no longer require oversight:** 10 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.

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:** 8 firms will remain on the monitoring list.
- b.) **Firms that no longer require oversight:** 11 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.

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:** 1 firm 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 entity does not have a firm registration and had a recent pass peer review report completed. The Committee discussed the email that was sent to the AICPA and PICPA after the last PROC meeting that noted the step to verify firm registrations appear to not have been done. To date, the firm has still not rectified their ongoing issue of not being registered with NYS.

FIRM C – This firm is not in compliance with the peer review program since the small firm exemption was eliminated in the law in 2017. The firm indicated it was performing attestation services and properly claimed the small firm exemption. After the law eliminated the exemption, the firm continued to indicate that the initial peer review was in process multiple times. However, it has never had a peer review. The Board office contacted PICPA to determine what the initial peer review period would be as the firm would have been immediately subject to the peer review requirements. The PICPA indicated that it did not know what year the firm's peer review year would be. PICPA noted that it would instruct the firm to contact the board office so the board office would inform the firm the proper peer review period year. It should be noted that the firm was previously referred to OPD for failure to enroll in the peer review program on 3/31/2025.

FIRM D– The Committee continued the discussion from the last PROC meeting concerning the firm and the lack of proper documentation in the FSBA regarding the completion of the prior peer review with open corrective actions. After the May meeting, an inquiry was sent to the AICPA regarding the discrepancy of information in FSBA. The firm was previously terminated based on incompleteness of the corrective actions, however, no documents were shown in FSBA. The firm was somehow re-enrolled. The AICPA was contacted. The completion letter was later added to FSBA in July.

Question Regarding Withdrawing from Peer Review Program after Issuing Attest Reports – The Committee discussed whether a firm performing attest services after the date of the last peer review period, can unenroll from the program without having another peer review. Although the peer review standards do not address this, a firm being acquired is in the standards. The Board will work on a potential website FAQ to present at the next PROC meeting. It will be added to the public packet for the 11/16 meeting.

New Business: NA

On a motion by Ms. Singer and seconded by Mr. Mayausky, the Committee unanimously agreed to close executive session and end the meeting at 11:17 a.m.

Respectfully submitted,

Jennifer Winters, CPA
Executive Secretary