



**Peer Review Program**  
Administered by the National Peer Review Committee

American Institute of CPAs  
220 Leigh Farm Road  
Durham, NC 27707-8110

February 19, 2015

Nancy E Catarisano, CPA  
Insero & Company CPAs, P.C.  
2 State St Ste 300  
Rochester, NY 14614

Dear Ms. Catarisano:

It is my pleasure to notify you that on February 18, 2015 the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2017. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Larry Gray  
Chair, National Peer Review Committee  
nprc@aicpa.org 919 402.4502

cc: William Scott McDonald; Timothy M McLaughlin

Firm Number: 10008382

Review Number 360152

Letter ID: 961281

## System Review Report

September 17, 2014

To the Shareholders of  
**Insero & Company CPAs, P.C.**  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of **Insero & Company CPAs, P.C.** (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of **Insero & Company CPAs, P.C.** applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. **Insero & Company CPAs, P.C.** has received a peer review rating of *pass*.

*Davis Kinard & Co, PC*

Certified Public Accountants