



**Marvin** and  
company, p.c.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

## System Review Report

Kevin J. McCoy

Thomas W. Donovan

Frank S. Venezia

James E. Amell

Carol A. Hausamann

Benjamin R. Lasher

Daniel J. Litz

Karl F. Newton

Kevin P. O'Leary

Timothy A. Reynolds

December 14, 2011

To the Partners of Raymond G. Preusser CPA, P.C.  
and the Peer Review Committee of the  
New York State Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Raymond G. Preusser CPA, P.C. (the firm) in effect for the year ended June 30, 2011. 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. 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*.

In our opinion, the system of quality control for the accounting and auditing practice of Raymond G. Preusser CPA, P.C. in effect for the year ended June 30, 2011, 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*. Raymond G. Preusser CPA, P.C. has received a peer review rating of *pass*.

*Marvin and Company, P.C.*

AN INDEPENDENT MEMBER OF  
**BDO**  
**SEIDMAN**  
ALLIANCE

11 British American Blvd.

Latham, NY 12110

Ph: 518-785-0134

Fx: 518-785-0299

Email:  
[webmaster@marvincpa.com](mailto:webmaster@marvincpa.com)

Web:  
<http://www.marvincpa.com>