

July 13, 2023

Irwin Kaufman
Irwin Kaufman, CPA
1203 Avenue J Ste 3b
Brooklyn, NY 11230-3671

Dear Irwin Kaufman:

It is my pleasure to notify you that on July 13, 2023, the Pennsylvania Peer Review Committee accepted the report on the most recent Engagement Review of your firm. The due date for your next review is June 30, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements under the Statements on Auditing Standards, *Government Auditing Standards*, examination engagements under the Statements on Standards for Attestation Engagements or engagements under the Public Company Accounting Oversight Board (PCAOB) standards that are not subject to PCAOB permanent inspection, you must immediately notify us so we may determine if the firm should have a different due date for a System Review in accordance with the *Standards for Performing and Reporting on Peer Reviews*.

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

Thank you for your cooperation.

Sincerely,

PICPA Peer Review Committee

PICPA Peer Review Committee

peerreview@picpa.org
(267) 675-6250

cc: James Clausell

Firm Number: 900001058339

Review Number: 600268

Report on the Firm's Conformity With Professional Standards on Engagements Reviewed

May 24, 2023

To the Owner of Irwin Kaufman, CPA
and the Peer Review Committee of the Pennsylvania Institute of CPAs

We have reviewed selected accounting engagements of Irwin Kaufman, CPA (the firm) issued with periods ending during the year ended December 31, 2022. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in an engagement review as described in the Standards may be found at www.aicpa.org/prsummary.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

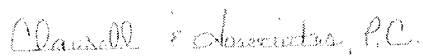
Peer Reviewer's Responsibility

Our responsibility is to evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects.

An engagement review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system.

Conclusion

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Irwin Kaufman, CPA issued with periods ending during the year ended December 31, 2022, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Irwin Kaufman, CPA has received a peer review rating of *pass*.



Clausell & Associates, P.C.



October 21, 2020

Irwin Kaufman
Irwin Kaufman, CPA
1203 Avenue J Ste 3b
Brooklyn, NY 11230-3671

Dear Irwin Kaufman:

It is my pleasure to notify you that on October 21, 2020, the Pennsylvania Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2023. 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.

Thank you for your cooperation.

Sincerely,

PICPA Peer Review Committee

PICPA Peer Review Committee
peerreview@picpa.org
(267) 675-6250

cc: JoAnne Schuetze

Firm Number: 900001058339

Review Number: 574995

HELTON/SCHUETZE

CERTIFIED PUBLIC ACCOUNTANTS, LLC

Lisa D. Helton, CPA
JoAnne D. Schuetze, CPA

Report on the Firm's System of Quality Control

September 25, 2020

To the Owner of Irwin Kaufman, CPA
and the Peer Review Committee of the Pennsylvania Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Irwin Kaufman, CPA (the firm) in effect for the year ended December 31, 2019. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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.

Required Selections and Considerations

Engagements selected for review included an audit of an employee benefit plan.