

August 12, 2016

Lisa Joseph
Technical Manager-Peer Review
AICPA Peer Review Program
American Institute of Certified Public Accountants
220 Leigh Farm Road
Durham, NC 27707-8110

RE: Comment to Exposure Draft:
Proposed Changes to the AICPA Standards for Performing and Reporting on Peer
Reviews, *Allowing Non-AICPA Members to Enroll in the AICPA Peer Review Program,
Expands the Availability of Administration by the National Peer Review Committee and
Improving Transparency and Includes Other Minor Changes*

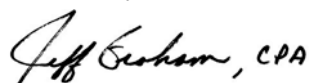
Dear Ms. Joseph:

One of the expressed goals of the Texas Society of Certified Public Accountants (TSCPA) is to speak on behalf of its members when such action is in the best interest of its members and serves the cause of Certified Public Accountants in Texas, as well as the public interest. The TSCPA has established a Peer Review Committee (PRC) to represent those interests on peer review matters. The views expressed herein are written on behalf of the PRC, which has been authorized by the TSCPA Board of Directors to submit comments on matters of interest to the committee membership. The views expressed in this letter have not been approved by the TSCPA Board of Directors or Executive Board and, therefore, should not be construed as representing the views or policy of the TSCPA.

We do not see a need to establish a process whereby non-AICPA member firms would be encouraged to enroll in the AICPA Peer Review Program since they are not members of the AICPA. Currently, non-AICPA member firms performing reviewable engagements as referred to in the AICPA *Standards for Performing and Reporting on Peer Reviews* are already enrolled in a state Society Peer Review Program that duplicates the AICPA program in almost every respect. Non-AICPA member firms have had the opportunity to become AICPA members since the establishment of the program. We believe a majority of non-AICPA member firms would prefer to remain in their state Society's peer review program as an option. We recommend AICPA resources not be expended in developing a separate process to administer peer reviews for non-AICPA member firms.

We appreciate the opportunity to provide input into the standards setting process.

Sincerely,



Jeff Graham, CPA