

May 13, 2022

Attn: Sherry Hazel CommentLetters@aicpa-cima.com

Re: Proposed Statements on Quality Management Standards – Amendment to AU-C Section 935

The views expressed herein are written on behalf of the Professional Standards Committee (PSC) of the Texas Society of CPAs. The PSC has been authorized by the Texas Society of CPAs' Board of Directors to submit comments on matters of interest to the membership. The views expressed in this document have not been approved by the Texas Society of CPAs' Board of Directors or Executive Board and, therefore, should not be construed as representing the views or policy of the Texas Society of CPAs. Please find our responses below to the amendments proposed in the above-referenced exposure draft.

Request for Comments:

1. Are the proposed amendments to AU-C section 935 appropriate and complete, including the proposed amendments to the appendix?

The PSC has concluded that the proposed statement of amendment to AU-C Section 935 is consistent with SAS Nos. 142 and 145. Proposed changes to AU-C Section 935 appear to extend requirements currently in place for other audit types to compliance audits and are consistent with clarifications and examples provided in previous guidance. The proposed statement does not appear to contain changes from existing practice.

2. Is the effective date of the proposed amendments clear? If not, please suggest specific revisions.

The PSC thinks that the proposed effective date of the proposed amendments is clear.

We appreciate the opportunity to provide input into the standards-setting process and thank the ASB for their efforts to continuously improve the standards.

Sincerely,



Lyle C. Joiner, CPA
Chair, Professional Standards Committee
Texas Society of Certified Public Accountants