

July 28, 2025

Attn: AICPA Professional Ethics Executive Committee (PEEC)  
Ethics-exposedraft@aicpa.org

Re: Exposure Draft – Proposed revisions related to engagements subject to the *Statements on Standards for Attestation Engagements*

Dear AICPA PEEC:

We appreciate the opportunity to provide feedback on the exposure draft on proposed revisions related to engagements subject to the *Statements on Standards for Attestation Engagements*, dated June 5, 2025. The exposure draft explains proposed revisions to the AICPA Code of Professional Conduct to clarify independence requirements for engagements subject to the *Statements on Standards for Attestation Engagements*.

The views expressed herein are written on behalf of the Professional Standards Committee (PSC) of the Texas Society of CPAs. The committee has been authorized by the Texas Society of CPAs' Leadership Council 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' Leadership Council or Board of Directors and, therefore, should not be construed as representing the views or policy of the Texas Society of CPAs. Please find our responses below for the request for comment.

The PSC supports the proposed revisions related to engagements subject to the *Statements on Standards for Attestation Engagements*. The PSC commends the PEEC's efforts to strengthen independence standards, which are essential to our profession. The PSC would like to emphasize the following observations:

- The PSC also supports the entire five-phase project that has been undertaken by the PEEC to determine how independence interpretations should be applied when the attest engagement is not a financial statement attest engagement.
- The PSC agrees with the proposed term *period covered by the attest report* and its proposed definition.
- The PSC does not believe any of the proposed revisions go beyond clarifying the requirements for SSAE engagements.
- The PSC believes that the six-month effective date is adequate provided early adoption is allowed.

We appreciate the opportunity to provide feedback on the exposure draft on proposed revisions related to engagements subject to the *Statements on Standards for Attestation Engagements*, dated June 5, 2025.

Sincerely,



Jeffrey Johanns, CPA  
Chair, Professional Standards Committee  
Texas Society of Certified Public Accountants

