

November 30, 2023

Attn: AICPA Auditing Standards Board
CommentLetters@aicpa-cima.com.

Re: Exposure Draft – Proposed Statement on Standards for Attestation Engagements

Dear AICPA ASB:

We appreciate the opportunity to provide feedback to the proposed Statement on Standards for Attestation Engagements (SSAE) *Amendments to the Attestation Standards for Consistency with the Issuance of AICPA Standards on Quality Management*.

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.

Question 1: Do respondents agree with the ASB's approach to revising the attestation standards to conform to and promote consistency with SQMS Nos. 1 and 2, SAS No. 146, and SSARS No. 26?

Response: The PSC agrees with the ASB's approach to revise the attestation standards to conform and promote consistency with SQMS Nos. 1 and 2, SAS No. 146, and SSARS No. 26.

Question 2: Do respondents believe that the proposed effective date of the SSAE is appropriate? If not, why?

Response: The PSC agrees with the proposed effective date of the SSAE.

Question 3: Do respondents believe that the proposed revisions to paragraph .12 are appropriate? Respondents are specifically requested to provide their views on the proposed revisions to the definition of other practitioner.

Response: The PSC believes that the definition of other practitioner should continue to include the word "independent." The proposed amendments specify that other practitioners must comply with relevant ethical standards, including those related to independence, and that the practitioner should confirm whether the other practitioner understands and will comply with those standards. The PSC believes that removal of the word "independent" in the definition of "other practitioner" will result in unnecessary confusion among practitioners, other practitioners and intended users of attestation engagements.

Question 4: Do respondents agree that the preceding proposed new requirement paragraphs in AT-C section 105 are appropriate and sufficient to align with the quality management requirements for audit engagements? If not, respondents who believe that an included requirement is not appropriate are asked why they believe the requirement is not appropriate for



an attestation engagement. If respondents believe that there are other changes that should be made to align with SQMS Nos. 1 and 2 and SAS No. 146, please specify those changes.

Response: The PSC agrees with the proposed requirements, provided the definition of other practitioners continues to include the word "independent."

Question 5: Do respondents agree with the proposed revisions to the requirements when an other practitioner is performing attestation procedures in connection with an attestation engagement?

Response: The PSC believes that the proposed revisions should highlight that an other practitioner performing attestation procedures must be independent.

Question 6: Do respondents agree that the proposed new requirement paragraph .39 is appropriate?

Response: The PSC believes that the proposed new requirement paragraph is too narrow and should include requirements regarding engagement partners' competence and capabilities in assurance skills and techniques. The new requirement should be aligned with ISSA 5000, which specifically calls for engagement leaders to have competence and capabilities in assurance skills and techniques developed through extensive training and practical application and sustainability competence sufficient to accept responsibility for the conclusions reached on the engagement.

We appreciate the opportunity to submit comments on the proposed SSAE Quality Management standard dated August 25, 2023.

Sincerely,

A handwritten signature in cursive script that reads "Jeffrey L. Johanns".

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