



National Association of State Boards of Accountancy

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October 2, 2022

International Auditing and Assurance Standards Board (IAASB)
529 Fifth Avenue
New York, NY 10017

Via website: www.iaasb.org

Re: Exposure Draft: Proposed Narrow Scope Amendments to: ISA 700 (Revised), *Forming an Opinion and Reporting on Financial Statements*; and ISA 260 (Revised), *Communication with Those Charged with Governance*, as a Result of the Revisions to the IESBA Code that Require a Firm to Publicly Disclose When a Firm Has Applied the Independence Requirements for Public Interest Entities (PIEs)

Dear Members and Staff of the IAASB:

The National Association of State Boards of Accountancy (NASBA) appreciates the opportunity to comment on the Proposed Narrow Scope Amendments to ISA 700 (Revised) and ISA 260 (Revised) noted above (the Exposure Draft). NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy (State Boards) that regulate all Certified Public Accountants (CPAs) and their firms in the United States and its territories, which includes all audit, attest and other services provided by CPAs. Our comments on the Exposure Draft are made in consideration of the Boards' of Accountancy charge as regulators to protect the public interest.

In furtherance of that objective, NASBA supports the IAASB in this initiative. We have reviewed the Exposure Draft and have no comments to offer.

We appreciate the opportunity to comment on the Exposure Draft.

Very truly yours,

W. Michael Fritz
NASBA Chair

Ken L. Bishop
NASBA President and CEO