



National Association of State Boards of Accountancy

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January 23, 2023

AICPA Peer Review Board
American Institute of Certified Public Accountants
220 Leigh Farm Road
Durham, NC 27707-8110

Attn: Brad Coffey, Manager – AICPA Peer Review Program

Via e-mail: PR_expdraft@aicpa.org

Re: Exposure Draft: Proposed Peer Review Standards Update No. 1, *Omnibus Enhancements and Technical Corrections*

Dear Members and Staff of the AICPA Peer Review Board (PRB):

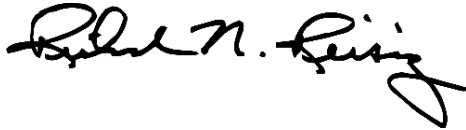
The National Association of State Boards of Accountancy (NASBA) appreciates the opportunity to comment on the Proposed Peer Review Standards Update No. 1, *Omnibus Enhancements and Technical Corrections* (the Exposure Draft). NASBA's mission is to enhance the effectiveness and advance the common interests 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 PRB in this initiative. We have reviewed the Exposure Draft and have no suggestions for improving the understandability and applicability of the requirements or application and other explanatory material.

We agree with the proposed effective date of May 31, 2023, coinciding with the May Peer Review Program Manual update.

We appreciate the opportunity to comment on the Exposure Draft.

Very truly yours,

Handwritten signature of Richard N. Reising in black ink.

Richard N. Reising, CPA
NASBA Chair

Handwritten signature of Ken L. Bishop in black ink.

Ken L. Bishop
NASBA President and CEO