



National Association of State Boards of Accountancy

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May 28, 2026

Professional Ethics Executive Committee
American Institute of Certified Public Accountants
1345 Avenue of the Americas
New York, NY 10105

Via e-mail: ethics-exposedraft@aicpa.org

Re: Exposure Draft: Proposed revised definition “attest engagement team”

Dear Members and Staff of the AICPA Professional Ethics Executive Committee (PEEC):

The National Association of State Boards of Accountancy (NASBA) appreciates the opportunity to comment on the above-referenced Exposure Draft, *Proposed revised definition “attest engagement team”* (the Exposure Draft). NASBA’s mission is to enhance the effectiveness and advance the common interests of State 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. State Boards are charged by law with protecting the public.

NASBA has reviewed the Exposure Draft and agrees that the proposed revised definition of “attest engagement team” is clear. NASBA also supports the effective date of the revised definition of “attest engagement team” beginning on or after December 15, 2026, with early implementation permitted.

We appreciate the opportunity to comment on the Exposure Draft.

Very truly yours,

A handwritten signature in black ink that reads "Nicola Neilon".

Nicola Neilon, CPA
NASBA Chair

A handwritten signature in black ink that reads "Daniel J. Dustin".

Daniel J. Dustin, CPA
NASBA President and CEO