



National Association of State Boards of Accountancy

◆ 150 Fourth Avenue, North ◆ Suite 700 ◆ Nashville, TN 37219-2417 ◆ Tel 615.880-4201 ◆ Fax 615.880.4291 ◆ www.nasba.org ◆

May 10, 2022

Auditing Standards Board
American Institute of Certified Public Accountants (AICPA)
1345 Avenue of the Americas
New York, NY 10105

Via email: CommentLetters@aicpa-cima.com

Re: *Proposed Statement on Auditing Standards – Amendment to AU-C Section 935*

Dear Members of the AICPA Auditing Standards Board (ASB):

The National Association of State Boards of Accountancy (NASBA) appreciates the opportunity to offer comments on the proposed Statement on Auditing Standards (SAS) – Amendment to AU-C Section 935 (the proposed SAS). 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. State Boards are charged by law with protecting the public.

In furtherance of that objective, NASBA offers the following comments on the specific requests for consideration as presented in the explanatory memorandum to the proposed SAS.

Request for Comment 1:

Are the proposed amendments to AU-C section 935 appropriate and complete, including the proposed amendments to the appendix?

The proposed amendments to AU-C section 935, including the proposed amendments to the appendix, are appropriate. We have reviewed the document and have no further comments.

Request for Comment 2:

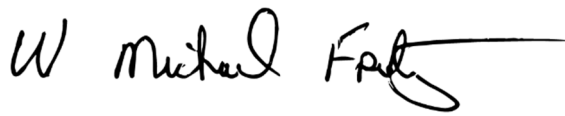
Is the effective date of the proposed amendments clear? If not, please suggest specific revisions.

The description of the effective date of the proposed amendments is clear. Because these types of compliance audits are completed in conjunction with a financial statement audit, it makes sense to align the effective dates of the proposed amendments to the underlying SASs.

* * *

We appreciate the opportunity to comment on the proposed SAS.

Very truly yours,

Handwritten signature of W. Michael Fritz in black ink.

W. Michael Fritz, CPA
NASBA Chair

Handwritten signature of Ken L. Bishop in black ink.

Ken L. Bishop
NASBA President and CEO