



May 9, 2022

Audit and Attest Standards
American Institute of Certified Public Accountants
1211 Avenue of the Americas
New York, NY 10036-8775

To Whom it May Concern:

On behalf of the National State Auditors Association, we appreciate the opportunity to respond to the AICPA Auditing Standards Board's proposed Statement on Auditing Standards entitled *Amendment to AU-C 935*.

Below are our responses to the requests for comments posed in the exposure draft.

Requests for Comment

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

We believe the proposed amendments to AU-C section 935, as well as to the appendix, are appropriate and complete.

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

We believe the effective date of the proposed amendments is clear.

We appreciate the opportunity to respond to such an important document. Should you have any questions or need additional information regarding our response, please contact Josh Winfrey of NSAA at (859) 276-1147 or me at (404) 656-2174.

Sincerely,

Greg S. Griffin
President, NSAA