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NSAA

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Auditing Standards Board
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 Standards for Attestation Engagements entitled *Amendments to SSAE Nos.18-19 and 21 to Reflect Proposed SSAE* Common Concepts, Examination Engagements, Review Engagements, and Engagements to Report on Sustainability Information.

Overall, we are supportive of the proposed statement and believe the exposure draft appropriately updates the AT-C framework to address the evolving nature of attestation engagements and emerging assurance subject matters. We particularly support the increased focus on evidence reliability, documentation, and the clearer linkage between the common concepts and level-of-service standards.

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

Requests for Comment

1. *Do respondents agree that the conforming amendments to proposed AT-C sections 305, 310, 315, 320, 206, and 215 are consistent with the corresponding proposed revisions to the baseline attestation standards and appropriate to maintain interoperability? If not, please explain the reasons, including if instances have been identified where additional conforming amendments are required to the AT-C sections to maintain interoperability with the proposed revised baseline attestation standards.*

   Yes, we believe the conforming amendments proposed to AT-C sections 206, 215, 305, 310, 315 and 320 are consistent and appropriate with the proposed amendments to the baseline attestation standards proposed in the companion exposure draft.

2. *Are there any other matters that respondents would like to raise in relation to this proposed SSAE? If so, clearly indicate the standard or standards, and the specific requirement or requirements or application material, to which the comment or comments relate.*

   We have no additional matters or concerns we would like to raise in regard to this proposed SSAE.

3. *Respondents are asked their views regarding whether the ASB should consider withdrawing AT section 701 as part of the current comprehensive project to revise the attestation standards.*

   We concur with the ASB's decision to retain AT section 701 in its current unclarified form.

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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 NSAA Director Autumn Drane at adrane@nasact.org or (859) 276-1147. I may also be reached directly at epowell@lac.sc.gov.

Sincerely,



K. Earle Powell
President, NSAA
Legislative Auditor, South Carolina