Proposed Change to the [STATE] Accountancy Act’s Definition of “Attest”

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| **CURRENT DEFINITION** | **PROPOSED REVISION** |
| Any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS) | No change |
| Any review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS) | No change |
| Any examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE) | Any examination, review or agreed-upon procedures engagement under Statements on Standards for Attestation Engagements  (SSAE) |
| Any engagement to be performed in accordance with the standards of the PCAOB | No change |

Updated: May 2014