



January 25, 2022

Mr. Mike Glynn
AICPA
1345 6th Avenue
New York, NY 10105

Re: ARSC November 3, 2021 Proposed Statement on Standards for Accounting and Review Services: *Quality Management for an Engagement in Accordance with Statements on Standards for Accounting and Review Services*

Dear Mr. Glynn:

One of the objectives that the Council of the American Institute of Certified Public Accountants (AICPA) established for the PCPS Executive Committee is to speak on behalf of local and regional firms and represent those firms' interests on professional issues in keeping with the public interest, primarily through the Technical Issues Committee (TIC). This communication is in accordance with that objective. Our comments in relation to this exposure draft follow the specific requests for comments outlined within the exposure draft.

TIC appreciates the effort of the Accounting and Review Services Committee (ARSC) to make the SSARS literature consistent with the proposed auditing standards, where appropriate, with respect to certain concepts related to quality management, to avoid any unnecessary complications due to differences between SSARS and auditing standards.

Request for Specific Comment #1: Do you agree that the proposed revisions to AR-C sections 60 and 90, excluding the amendment to paragraph .16 of AR-C section 90, result in the SSARSs being appropriately consistent with the proposed auditing standards?

If you believe that the proposed revisions do not result in appropriate consistency, please provide detailed revisions that you think should be made to the SSARSs to ensure appropriate consistency with the proposed auditing standards.

Yes, TIC agrees the proposed revisions to AR-C sections 60 and 90, excluding the amendment to paragraph .16 of AR-C section 90, results in the SSARSs being consistent with the proposed auditing standards.

Request for Specific Comment #2: Do you agree that the effective date of the proposed SSARS should be consistent with the effective date of the proposed SAS?

If you do not agree, please provide the reasons why you believe the effective date of the proposed SSARS should not be consistent with the effective date of the auditing standard.

Consistency of the effective dates of the proposed SSARS with the proposed SAS is supported by TIC. TIC would like to emphasize that it is possible the effective date of the proposed SAS may be updated and the effective date of the proposed SSARS should follow any updates.

Request for Specific Comment #3: Do you agree with the proposed revision to paragraph .16 of AR-C section 90?

If you do not agree, please indicate what revisions you believe should be made to the SSARSs so that the requirements are consistent.

To accomplish the purpose of being consistent with other standards, TIC agrees with the proposed revision.

Request for Specific Comment #4: Do you agree with the proposed amendment to paragraph .16 being effective upon issuance?

If you do not agree, please provide an effective date that you consider more appropriate and your reasons for your proposal.

As there are no significant implementation considerations, TIC believes being effective upon issuance is reasonable.

TIC appreciates the opportunity to present these comments on behalf of PCPS Member firms. We would be pleased to discuss our comments with you at your convenience.

Sincerely,

Bryan Bodnar

Chair, On Behalf of the PCPS Technical Issues Committee