

**From:** Garry Hutchison [<mailto:GHutchison@kshcpa.com>]  
**Sent:** Tuesday, October 31, 2017 3:26 PM  
**To:** Ellen Goria <[Ellen.Goria@aicpa-cima.com](mailto:Ellen.Goria@aicpa-cima.com)>  
**Subject:** E mail from Kohler Schmitt & Hutchison PC

Good morning!

I just received notice that the exposure draft on Long Association of Senior Personnel with an Attest Client was issued and that it had a comment date of September 15, 2017.

But, I decided to send you a comment anyway.

This is another bad idea from the AICPA regarding independence. I am very aware that our profession makes rules for large firms and very often takes the approach that one size shoe fits all.

The large firms with the large clients is the group that experiences the audit failures, and likely some of these ideas are needed for them.

Putting more regulation in for these folks, and requiring them to be adhered to by all CPA firms, is not productive and a barrier to smaller firms. Smaller firms provide competition, and have better audit track records.

The assumption that is behind some of the independence rules the AICPA creates is that the CPA's are not able to separate their own financial interest from their professional responsibilities. This is a risk regardless of the rules, don't you agree? Eliminating participation in the audit process by small firms will occur if firms are required to adhere to a partner rotation rule.

I see that this interpretation is not requiring partner rotation, but am compelled to send you my thoughts on the AICPA and their independence rules.

Garry Hutchison  
Kohler, Schmitt & Hutchison, P.C.  
Ph. (907) 456-6676, fax (907) 456-6431

[www.kshcpa.com](http://www.kshcpa.com)

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