



June 13, 2018

AICPA Professional Ethics Division
220 Leigh Farm Rd.
Durham, NC 27707

Dear Members of the AICPA Professionals Ethics Executive Committee:

This letter is written on behalf of the Pre-certification Education Executive Committee (PcEEC) of the American Institute of Certified Public Accountants (AICPA) in response to the Proposed Revised Interpretation to Information System Services Interpretation Exposure Draft (formerly Information Systems Design, Implementation, or Integration) (ED) (ET sec. 1.295.145).

We appreciate the opportunity to comment on the ED. The role of our committee is to serve as a bridge between the profession and the academic world so we reviewed the proposed recommendations from the educator's perspective. The focus of our review was to evaluate the consistency or conflict of the ED's recommendations with current teaching practices at the college and university level. We also considered whether these recommendations would require changes in textbooks and/or supplementary materials and resources, including topics tested on professional examinations.

We have no recommended changes to the draft. We support the ED as drafted. We would be happy to discuss the implications for education or provide any additional feedback you may desire.

Sincerely,

A handwritten signature in black ink, appearing to read "John M. Lacey". The signature is fluid and cursive.

John M. Lacey, Ph.D., CPA, CGMA
Chair, Pre-certification Education Executive Committee (PcEEC)