



Montana Department of
LABOR & INDUSTRY

November 16, 2020

Professional Ethics Executive Committee
c/o Toni Lee-Andrews, Director
American Institute of Certified Public Accountants
1211 Avenue of the Americas
New York NY 10036-8775

Via e-mail: Ethics-ExposureDraft@aicpa-cima.com

RE: Proposed Interpretation – Staff Augmentation Arrangements

Dear Members and Staff of the AICPA PEEC:

The Montana Board of Public Accountants appreciates the opportunity to comment on the recent proposed interpretation for Staff Augmentation Arrangements. The Montana Board recognizes and applauds your willingness to address the concerns of regulatory boards with prior proposed interpretation drafts and the continued hard work of this committee.

We write to you to communicate our support of the comments and suggested clarifications submitted by NASBA. We believe the added clarification of allowing staff augmentation for attest clients under emergency (as opposed to “unexpected”) situations truly reflects the rare circumstances that would require such arrangements. We also agree that it should be made very clear that staff augmentation is performed only long enough for the client to make other arrangements, and a stated conclusion that such a period not exceed thirty days.

Respectfully submitted,

John W. Jacobsen, CPA
Chair