



## ***State Board of Accountancy***

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***Joseph P. Donohue***  
*Executive Director*

November 24, 2020

**VIA E-mail: [Ethics-ExposureDraft@aicpa-cima.com](mailto:Ethics-ExposureDraft@aicpa-cima.com)**

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

Re: Proposed Interpretation – Staff Augmentation Arrangements

Dear Members and Staff of the AICPA Professional Ethics Executive Committee:

Please accept this communication from the Kentucky State Board of Accountancy in support of the November 2, 2020 letter submitted by the National Association of State Boards of Accountancy (“NASBA”), commenting on the above-referenced Exposure Draft, *Proposed Interpretation – Staff Augmentation Arrangements*. The Kentucky State Board agrees with, and fully endorses, the comments and suggestions set forth in NASBA’s November 2<sup>nd</sup> submission. The Board believes such proposed revisions will, among other things, serve to minimize ambiguities for practitioners and enhance our ability to interpret and enforce the proposed interpretation.

Thank you for your consideration of this letter, and please let me know if you have any questions or need anything further.

Best regards,

Joseph P. Donohue  
Executive Director