



**Crowe LLP**

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December 20, 2021

Professional Ethics Executive Committee  
Professional Ethics Division  
American Institute of Certified Public Accountants  
1211 Avenue of the Americas, 19<sup>th</sup> Floor  
New York, NY 10036

Via e-mail: [Ethics-ExposureDraft@aicpa.org](mailto:Ethics-ExposureDraft@aicpa.org)

Re: Comments on Exposure Draft, *Accounting Standards Implementation Services*, AICPA Professional Ethics Division dated September 20, 2021

Dear Committee Members:

Crowe LLP appreciates the opportunity to comment on the American Institute of Certified Public Accountants ("AICPA") Professional Ethics Executive Committee's ("PEEC") September 2021 Exposure Draft, *Accounting Standards Implementation Services* (Exposure Draft), which provides a new interpretation to members in public practice regarding assisting an attest client with implementing accounting standards.

We support the PEEC's efforts to provide guidance to members on how independence could be affected when a member assists an attest client with implementing accounting standards. The answer to the specific question in the Exposure Draft is included in our response. We do not have any other observations on the new interpretation for the PEEC's consideration.

### **Response to Request for Specific Comment**

#### **1. Do you agree with the need for a delayed effective date? Why or why not?**

We agree with the delayed effective date of 90 days after it appears in the *Journal of Accountancy*. The delayed effective date will allow firms sufficient time to develop policies or modify existing policies and provide training as necessary to implement the proposal.

Crowe LLP appreciates the PEEC's efforts in providing the new interpretation. We would be pleased to respond to any questions regarding our comments. Should you have any questions please contact Jennifer Kary at (574) 239-7886 or Andy Gripp at (630) 586-5156.

Cordially,

A handwritten signature in black ink that reads "Crowe LLP".  
Crowe LLP