

OHIO AUDITOR OF STATE KEITH FABER



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December 15, 2021

Toni Lee-Andrews, Director
Professional Ethics Division
AICPA
1211 Avenue of the Americas
New York, NY 10036-8775

Dear Toni Lee-Andrews:

We appreciate the opportunity to respond to the Exposure Draft – *Accounting Standards Implementation Services*. The Auditor of State of Ohio is responsible for auditing, in accordance with generally accepted auditing standards, over 5,900 entities receiving public money in Ohio. We generally agree with the proposed interpretation and other guidance.

In response to your request for feedback on the effective date, we believe this proposed new interpretation relates closely to the existing independence requirements regarding non-audit / non-attest services in existing AICPA standards as well as *Government Auditing Standards* and provides further clarification and guidance. Therefore, we believe the proposed effective date of 90 days after publication is appropriate.

Again, we appreciate the opportunity to comment. If you have any questions, please contact me at (614) 728-7108.

Sincerely,

Keith Faber
Auditor of State

A handwritten signature in black ink, appearing to read "Robert R. Hinkle".

Robert R. Hinkle, CPA, CGFM
Chief Deputy Auditor