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AICPA Professional Ethics Executive Committee Via email: Ethics-ExposureDraft@aicpa-cima.com

Professional Ethics Division
American Institute of Certified Public Accountants
220 Leigh Farm Road
Durham, NC 27707

Re: Exposure Draft - Proposed new and revised definitions and interpretations Compliance audits

Dear Professional Ethics Division and Members of the Professional Ethics Executive Committee:

BDO USA, LLP, appreciates the opportunity to provide comments on the American Institute of Certified Public Accountants ("AICPA") Professional Ethics Executive Committee's ("PEEC"), *Proposed new and revised definitions and interpretations Compliance audits*. Our comments on the proposed interpretation follow.

Thank you to the Compliance Audits Task Force for the significant time and effort committed to this project. We have been closely following this project and understand and appreciate the significant challenges associated with this project.

We support the PEEC's endeavor in proposing changes to the code that will provide clarity with the new definitions and minor related revisions to one definition and two interpretations.

- New definition compliance audit (ET sec. 0.400.09)
- New definition compliance audit attest client (ET sec. 0.400.10)
- Revised definition of financial statement attest client (ET sec. 0.400.18, currently 0.400.16)
- Revised "Client Affiliates" interpretation (ET sec. 1.224.010)
- Revised "State and Local Government Client Affiliates" interpretation (ET sec. 1.224.020)

We believe this exposure draft provides clarity and improvements to the current code.

We appreciate the opportunity to provide comments on this exposure draft. Should you wish to discuss any of these comments, please contact Lee Klumpp, CPA, CFGM, Professional Practice Group - Assurance Technical Partner at [REDACTED] or [REDACTED] or Lisa A. Snyder, CPA, National Assurance Managing Partner - Independence at [REDACTED] or [REDACTED].

Sincerely,

/S/ BDO USA, LLP

BDO, USA LLP