



West Virginia Society of
Certified Public Accountants

August 30, 2021

AICPA Auditing Standards Board
Sherry Hazel
CommentLetters@aicpa-cima.com

RE:

- Proposed Statements on Quality Management Standards (SQMS):
 - *Quality Management: A Firm's System of Quality Management (SQMS No. 1)*
 - *Quality Management: Engagement Quality Reviews (SQMS No. 2)*
- Proposed Statement on Auditing Standards: *Quality Management for an Engagement Conducted in Accordance with Generally Accepted Auditing Standard (QM SAS)*

Dear Board Members:

On behalf of the members of the West Virginia Society of CPAs (WVSCPA), I am submitting this letter in support of the comments that are being submitted by the Peer Review Alliance (PRA) regarding the proposed standards mentioned above. The Peer Review Alliance is the administrator of the AICPA Peer Review Program for the WVSCPA and several of our members serve on the PRA Report Acceptance Committee. The comments submitted by the PRA Acceptance Committee address the concerns and issues that have been shared with me by other members of the WVSCPA.

We ask that the members of the AICPA Auditing Standards Board review and address the responses in the comments that were provided by the Peer Review Alliance before proceeding further with the implementation of the proposed standards listed above.

Sincerely,

Judy A. Proctor, CPA, CGMA
CEO
Enclosure