

From: Scot Chism <schism@chism-cpa.com>
Sent: Tuesday, August 31, 2021 4:58 PM
To: Comment Letters <CommentLetters@aicpa-cima.com>
Subject: Proposed SQMS 1 & 2 and QM SAS

To the ASB,

I am so sick and tired of you people constantly moving the goal posts! If you're so smart, why do you constantly change your rules it seems? Obviously you don't live in the real world like so many of us small practitioners who have to make a living providing services to small to medium sized business. You people have made it almost impossible for small firms to stay in business. As a matter of fact, I think you've been trying to run small firms out of business for well over 2 decades. The workload that you've managed force on small firms is unbearable. The cost, measured in time, money and effort of the whole peer review system is already beyond what small firms can tolerate. And now you want to make the rules even more onerous? You now want us to add staff just to comply with your ridiculous "new approach" to QMS? Or, hire someone outside of the firm to come in a perform annual inspections? You (AICPA and ASB) do not represent small firms but only large firms. This is plain for all to see by your referencing the IAASB. Why are we bowing to international standards in the first place? Our clients are mostly small, local family businesses that don't give a damn about international standards or the volumes of checklists and programs and whatever else you people come up with so long as they get financial statements at a reasonable cost that will help keep their business ongoing. Also, they don't give a damn about all of the quality control standards that you people have forced upon firms of all sizes.

We've followed behind larger firms before as successor accountants and our product is equal to or better than what they produce. We have clients that will attest to that! I have such a lack of respect for you people who sit around making up rules for everyone else to follow.

I absolutely think you people have lost touch with reality. Why don't you do the right thing and trash this entire proposal?

Scot Chism, CPA