

**From:** Billy Pippin <billy@pippincpa.com>  
**Sent:** Friday, August 27, 2021 11:48 AM  
**To:** Comment Letters <CommentLetters@aicpa-cima.com>  
**Subject:** Proposed Statements on Quality Management Standards

Ladies and Gentlemen:

I am writing over some concerns with the “Proposed Statements on Quality Management Standards-Quality Management”.

I started my public accounting career nearly 20 years ago in a small firm and have owned my own sole practitioner practice for 15 years. When I first began, many of my peers performed audits of local governments and nonprofit organizations. Many of those peers did quality work. Today I am one of the only remaining CPAs in the area who perform any of this type of work. Since I have started, I (like my peers) have basically been forced out of doing single audits, and most recently, audits in accordance with government auditing standards.

If you have ever worked as a sole practitioner, it is obvious that you can not meet the peer review requirements or the standards without hiring another firm to perform pre-issuance services. Have you ever tried hiring someone to do pre-issuance services on a domestic violence shelter that is required to undergo an audit in accordance with government auditing standards by the state it operates in? Like finding a peer reviewer, it is nearly impossible. Most of the organizations I audit have extremely small budgets. These bureaucracies that have been created by standard setting bodies are narrowing the profession to a degree where these small organizations are finding it impossible to find an auditor.

The equation is simple, there are not enough CPAs to do the assurance work that is out there, so the standard setters decide to broaden the scope of the work. I simply find this ideology completely out of touch with reality.

Additionally, I would be interested to know how many sole practitioners were authors of the proposed standards?

Sincerely,

Billy I. Pippin  
Certified Public Accountant

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