



North Carolina State Board of Certified Public Accountant Examiners

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April 26, 2011

Rachelle Drummond, Technical Manager
AICPA Peer Review Program
AICPA
220 Leigh Farm Road
Durham, NC 27707-8110

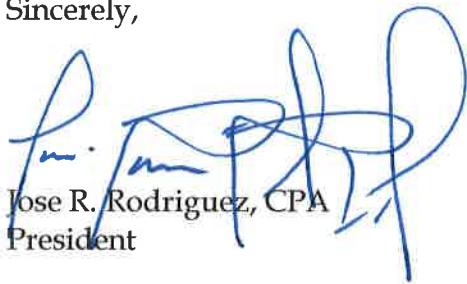
Dear Ms. Drummond:

The North Carolina State Board of CPA Examiners (the Board) has reviewed the Exposure Draft issued by the AICPA Peer Review Board (PRB) for the proposed revisions to the AICPA Standards for Performing and Reporting on Peer Reviews, *Performing and Reporting on Peer Reviews of Compilations Performed under SSARS 19*.

The Board believes that, if adopted as written, the proposed revisions will fundamentally enhance the effectiveness of peer reviews by requiring that the applicable documentation required by SSARS 19 for compilation engagements performed under SSARS be reviewed during an engagement review.

The Board is very appreciative of the AICPA's efforts to improve the standards that provide guidance to CPAs engaged to perform peer reviews and make a positive impact on the reliability of work performed by CPAs in order to serve the public interest.

Sincerely,



Jose R. Rodriguez, CPA
President

JMB/lrh