

ROGER D. JOHNSON CPA

1355 Fleenor Way
Bowling Green, KY 42104
270.796.2004 (HO) / 270.796.0464 (cell)

rdjcpa@insightbb.com

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

Re: Exposure Draft "Performing and Reporting on Peer Reviews of Compilations Performed Under SSARS 19," issued January 31, 2011

Dear Ms. Drummond:

I agree with the changes outlined in the Exposure Draft (ED) referenced above. I question the proposed effective date of July 1, 2011. Each year's peer review "season" ordinarily begins around May 1st (unless overdue reviews are involved, to which SSARS 19 likely would not apply). I anticipate the ED will be approved in the Peer Review Board's (PRB) meeting on May 3, 2011. If that is expected, I see no reason the proposed revisions cannot be effective immediately after their approval. Few reviews due June 30, 2011 or later likely have commenced or will commence before May 3, 2011. Many reviews likely will commence on or around July 1, 2011 that will involve some compilations to which SSARS 19 is applicable. Why have different *Standards* between May 3 and July 1, 2011 when the review captain already has to consider whether or not SSARS 19 applied to a compilation selected for review?

With respect to paragraph .107, I suggest a clean-up change can easily be made if the PRB approves this. The term "reviewer" is used in each of the last two sentences: ("... a reviewer should carefully consider ..." and "... on the ability of the reviewer to issue ..."). In my experience, substantially all engagement reviews are performed by one individual - the review captain. Should "reviewer" be changed to "review captain?"

Thank you for considering these suggestions.

Sincerely,

Roger D. Johnson

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Technical Reviewer for Peer Review Programs administered by:

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