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Ms. Sherry Hazel  
Audit and Attest Standards  
AICPA  
1211 Avenue of the Americas  
New York, NY 10036-8775

Re: Comments for Exposure Draft on Proposed Statement on Standards for Attestation Engagements, *Attestation Standards: Clarification and Recodification*

Dear Ms. Hazel,

The Association of Local Government Auditors (ALGA) appreciates the opportunity to respond to the AICPA's exposure draft on the Proposed Statement on Standards for Attestation Engagements, *Attestation Standards: Clarification and Recodification*. Our organization represents 300 audit organizations, totaling more than 2,000 members. This topic is of interest to our members, many of whose work may be used by practitioners or who may provide direct assistance to a practitioner. We encourage individual audit organizations and members to comment independently, should they choose to do so.

We acknowledge the importance of addressing the concerns over the clarity, length, and complexity of the Statement on Standards. Our comments to the questions provided in the exposure draft are as follows:

***Does this revised structure facilitate understanding and implementing the standards?***

Yes, we believe the revised structure facilitates understanding and implementation of the standards.

***Are the objectives of the practitioner in each of the chapters appropriate?***

Yes, we believe the stated objectives are appropriate.

***Are the substantive and language changes to extant AT sections 20, 50, 101 and 201 made by the exposure draft appropriate?***

We generally agree with the substantive and language changes to the extant AT sections; however, we have a few comments as follows:

- Consider changing the term “assistant” used on page 16 to “other members of the engagement team” or another similar term used in the exposure draft, for consistency purposes.
- There is a reference on page 39, section 1.A48, to “consulting engagement”; however, the remaining references in regard to “consulting engagements” were removed from the exposure draft. In order to help clarify the distinction between consulting and attest services, consider defining “consulting engagement” or add a reference to additional information concerning “consulting engagements.”

***Are there considerations for less complex entities and governmental entities that should be addressed in the exposure draft?***

We do not have any other considerations that should be addressed in the exposure draft.

We appreciate the opportunity to respond to this proposal.

Respectfully submitted,



Harriet Richardson  
Chair, Professional Issues Committee

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