

October 15, 2022

PCAOB
Office of the Secretary
1666 K Street, NW
Washington, DC 20006-2803

Email: comments@pcaobus.org

RE: Request for Comments on PCAOB's Interim Attestation Standards

The views expressed herein are written on behalf of the Professional Standards Committee (PSC) of the Texas Society of CPAs. The committee has been authorized by the Texas Society of CPAs' Board of Directors to submit comments on matters of interest to the membership. The views expressed in this document have not been approved by the Texas Society of CPAs' Board of Directors or Executive Board and, therefore, should not be construed as representing the views or policy of the Texas Society of CPAs. Please find our responses below to the requests for comment in the above-referenced exposure draft.

Each attestation engagement is designed to meet the needs of the entity requesting the practitioner's services and report. Therefore, identifying all potential users would inevitably result in an incomplete inventory of potential users of these reports. Additionally, as the CPA and users typically collaborate to determine the needs before deciding on an attestation engagement and type of report needed, we were unable to specifically identify all potential users of PCAOB interim standards. With few exceptions, these engagements are mostly performed under current AICPA attestation standards. If the attestation report is submitted to the SEC, it is reasonable that the engagement should be performed under PCAOB guidelines. Otherwise, the current practice of following AICPA's attestation standards should be continued.

In conclusion, after reviewing the document and the many requests for information, the PSC believes that the best approach to revising or updating the interim attestation standards is to adopt the existing AICPA attestation standards and augment as necessary to carve out necessary exceptions to comply with PCAOB regulations and the specific needs of the users of the attestation reports.

We appreciate the opportunity to provide feedback on the application and use of PCAOB's Interim Attestation Standards.

Sincerely,



J. Ramsey Womack III, CPA
Chair, Professional Standards Committee
Texas Society of Certified Public Accountants

