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June 11, 2007

Ms. Sherry Hazel
Audit and Attest Standards
American Institute of Certified Public Accountants
1211 Avenue of the Americas
New York, NY 10036-8775

By e-mail: Shazel@aicpa.org

**Re: AICPA Auditing Standards Board's March 20, 2007 Discussion Paper,
*Improving the Clarity of ASB Standards***

Dear Ms. Hazel

The New York State Society of Certified Public Accountants, representing 30,000 CPAs in public practice, industry, government and education, submits the following comments to you regarding the above captioned Discussion Paper. NYSSCPA thanks the AICPA for the opportunity to comment upon this paper.

The NYSSCPA's Auditing Standards and Procedures Committee deliberated the Discussion Paper and drafted the attached comments. If you would like additional discussion with us, please contact Robert W. Berliner, the Chair of the Auditing Standards and Procedures Committee, at (212) 503-8853, or Ernest J. Markezin, NYSSCPA staff, at (212) 719-8303.

Sincerely,

David A. Lifson
President

Attachment



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**COMMENTS ON AICPA AUDITING STANDARDS BOARD'S MARCH 20, 2007
DISCUSSION PAPER,**

“Improving the Clarity of ASB Standards”

June 11, 2007

Principal Drafter

Robert W. Berliner

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NYSSCPA Staff

Ernest J. Markezin

New York State Society of Certified Public Accountants

Comments Regarding the AICPA Auditing Standards Board's March 20, 2007 Discussion Paper, "Improving the Clarity of ASB Standards"

The NYSSCPA is pleased to provide the AICPA with the following comments:

1. We agree that the use of objectives, as proposed, will enhance the clarity of standards and highlight how professional judgment should be exercised in applying them. We believe that the use of objectives, by providing the overall context for the requirements, will assist practitioners in focusing on the overall purpose of a SAS. It will also facilitate research with respect to practice problems by establishing an easily identifiable point of reference and lending itself to electronic research. Therefore, we believe it will contribute to improving the clarity of ASB standards.
2. Either version in Appendix 1 or Appendix 2 will help practitioners better understand and implement an auditing standard. Of the two, we believe the version in Appendix 1 will work best because placing the requirements and the explanatory material contiguously will contribute to a continuity of thought. The version in Appendix 2, which separates the requirements and the explanatory material, is more akin to a laundry list. We think it desirable that standards endeavor to avoid a checklist approach in order to encourage professional judgment. Further, the version in Appendix 2 may raise questions as to which explanatory guidance relates to which requirement. We recommend that the ASB give consideration to the subsequent effects, if any, each of the two versions would have on the Codification of Statements on Auditing Standards.
3. The inclusion of special considerations in the audits of public sector entities and small entities in the explanatory material of an SAS would be helpful because it will result in more comprehensive coverage of the subject matter.
4. The inclusion of a glossary of terms in the Codification of Statements on Auditing Standards will be helpful because it will provide a comprehensive explanation of terms that practitioners can easily refer to. We suggest that the glossary cross reference each of the terms to the AU Sections where they appear.