

August 14, 2014

Mr. Ken Siong  
Technical Director  
International Ethics Standards Board for Accountants  
529 Fifth Avenue, 6<sup>th</sup> Floor  
New York, NY 10017

Submitted via: [Submit a Comment](#) link of IESBA website

**Re: Exposure Draft: Proposed Changes to Certain Provisions of the Code Addressing  
Non-Assurance Services for Audit Clients**

Dear Mr. Siong:

The New York State Society of Certified Public Accountants (NYSSCPA), representing more than 28,000 CPAs in public practice, business, government and education, welcomes the opportunity to comment on the above captioned exposure draft.

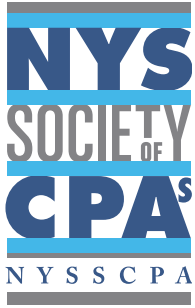
The NYSSCPA's Professional Ethics Committee deliberated the exposure draft and prepared the attached comments. If you would like additional discussion with us, please contact Jack M. Carr, Chair of the Professional Ethics Committee at (585) 272-9870, or Ernest J. Markezin, NYSSCPA staff, at (212) 719-8303.

Sincerely,

A handwritten signature in black ink that reads "S. M. Adair". The signature is written over a faint, semi-transparent watermark of the NYSSCPA logo.

Scott M. Adair  
President

Attachment



**NEW YORK STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS**

**COMMENTS ON**

**EXPOSURE DRAFT: PROPOSED CHANGES TO CERTAIN PROVISIONS OF THE  
CODE ADDRESSING NON-ASSURANCE SERVICES FOR AUDIT CLIENTS**

**August 14, 2014**

**Principal Drafters**

**Elliot L. Hendler  
Renee Rampulla**

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**New York State Society of Certified Public Accountants**  
**Comments on**  
**Exposure Draft**  
**Proposed Changes to Certain Provisions of the Code Addressing Non-Assurance**  
**Services for Audit Clients**

The New York State Society of Certified Public Accountants (NYSSCPA) appreciates the opportunity to provide commentary on the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants (the Code) proposed changes to certain provisions addressing non-assurance services for audit clients.

The NYSSCPA generally concurs with the IESBA's proposal and commends it on its efforts to change certain provisions of the Code addressing non-assurance services for audit clients. We request that the IESBA consider the following:

- Where the exposure draft describes threats that are not at an acceptable level, thereby requiring the application of safeguards, we request that the IESBA consider including the need to document those identified threats and the safeguards applied to eliminate or reduce them to an acceptable level.
- In paragraphs 290.163 and 291.144 we suggest that the IESBA consider changing "Control or management of bank accounts or investments" to "Controlling or managing bank accounts or investments."