



September 2, 2025

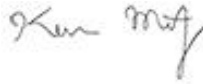
Anna Dourdourekas
Chair, Professional Ethics Executive Committee
American Institute of Certified Public Accountants
Professional Ethics Division
220 Leigh Farm Road
Durham, North Carolina 27707-8110

By E-mail: ethics-exposedraft@aicpa.org

Re: Professional Ethics Division Exposure Draft: Proposed Revisions Related to Engagements Subject to the Statements on Standards for Attestation Engagements¹

The New York State Society of Certified Public Accountants (NYCPA), representing more than 18,000 CPAs in public practice, business, government and education, welcomes the opportunity to comment on the above-captioned proposed revisions.

The NYCPA's Professional Ethics Committee and Sustainability Accounting and Reporting Community of Practice deliberated the exposure draft and prepared the attached comments. If you would like additional discussion with us, please contact, Elliot Hendler, the chair of the Professional Ethics Committee, at elliotlhendler@gmail.com, or Keith Lazarus, NYCPA staff, at 212-719-8378.

Sincerely,
NYCPA

NYCPA
Kevin Matz
President

Attachment

¹ <https://www.aicpa-cima.com/news/download/ethics-ssae-exposure-draft-2025>



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

COMMENTS ON

**PROFESSIONAL ETHICS DIVISION EXPOSURE DRAFT: PROPOSED
REVISIONS RELATED TO ENGAGEMENTS SUBJECT TO THE STATEMENTS
ON STANDARDS FOR ATTESTATION ENGAGEMENTS**

September 2, 2025

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Elliot L. Hendler
Richard C. Jones
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New York State Society of Certified Public Accountants

Comments on

Professional Ethics Division Exposure draft: Proposed revisions related to engagements subject to the Statements on Standards for Attestation Engagements

General Comments:

The New York State Society of Certified Public Accountants appreciates the opportunity to comment on the AICPA's Professional Ethics Executive Committee's (PEEC) proposed revisions to the AICPA Code of Professional Conduct in Phase 1 of its five-phase project to determine how independence interpretations should be applied in attestation engagements that are not financial statement attest engagements.

We agree with PEEC's determination that independence interpretations and definitions need to be clear as to how independence requirements apply to engagements conducted in accordance with Statements on Standards for Attestation Engagements (SSAE engagements), and support its undertaking this project. We believe that the proposed revisions meet PEEC's objective of clarifying the applicability of the independence requirements to SSAE engagements.

We also agree with the proposed term "period covered by the attest report" and its definition and do not believe that any of the proposed revisions and proposed examples go beyond clarifying the requirements for an SSAE engagement.

In addition, we believe an effective date of six months after publication in the "Journal of Accountancy", with early adoption permitted, is adequate. However, we suggest that consideration be given to also notifying members by additional means, because many members may not see a notice published only in the online "Journal of Accountancy."

The NYCPA Professional Ethics Committee and the Sustainability Accounting and Reporting Community of Practice represent CPAs in both public and private practice and CPA professionals in large and smaller companies.

Specific Comments:

Question 1: Do you agree with the proposed term *period covered by the attest report* and its proposed definition? If you disagree, please explain why.

Response 1: Yes, we agree with the proposed clarifying term.

Question 2: Do you believe any of the proposed revisions to replace *period covered by the financial statements* with *period covered by the attest report* go beyond clarifying the requirements for SSAE engagements? If so, please explain why.

Response 2: We believe that the proposed revisions do not go beyond clarifying the requirements for SSAE engagements.

Question 3: Do you agree with the proposal to retain (at this time) the term *period covered by the financial statements* in paragraph .03 of the “Scope and Applicability of Nonattest Services” interpretation and to subsequently address paragraph .03 as part of phase 3 of this project? If not, please explain why and provide suggested revisions for the committee to consider.

Response 3: Yes, we agree with the proposal.

Question 4: Do regulators, and others, believe that the use of the proposed term *period covered by the attest report* is inconsistent with regulatory requirements? If so, please explain.

Response 4: We are not commenting on this question.

Question 5: Do you believe any of the proposed revisions described under the heading “Revisions to reflect application to SSAE engagements” (paragraphs 23–26) go beyond clarifying the requirements for an SSAE engagement? If so, please explain why.

Response 5: We do not believe that any of the proposed revisions described go beyond the clarifying requirements for an SSAE engagement.

Question 6: Do you believe any of the proposed examples added as described under the heading “Addition of examples applicable to an SSAE engagement” (paragraphs 27–28) go beyond clarifying the requirements for an SSAE engagement? If so, please explain why.

Response 6: We do not believe that any of the examples added, as described in paragraphs 27-28, go beyond clarifying the requirements.

Question 7: Considering all that is being proposed in this exposure draft and considering the appendix list of future-phase topics PEEC will address, do you believe other independence interpretations require clarification with respect to their application to an SSAE engagement? If so, please explain why.

Response 7: We do not have any further comments at this time, but will consider any additional independence issues in subsequent phases of this project once available for our review.

Question 8: Do you believe that a six-month effective date is adequate? If you disagree, please explain why and provide a recommendation. If so, please explain why.

Response 8: We believe that a six-month effective date is appropriate, with early adoption allowed.