

October 22, 2015

Oversight Task Force  
National Peer Review Committee  
American Institute of CPAs  
220 Leigh Farm Rd  
Durham, NC 27707

Dear Task Force Members,

We received the attached letter as a result of the inspection procedures of the administrative functions performed by the Oversight Task Force of the National Peer Review Committee. We greatly appreciate these comments as well as the opportunity to address how we expect to respond to these comments.

**Confidentiality Letters**

The Operations Manager will retrain administrative staff on the importance for maintaining the confidentiality letters for all NPRC members and the process by which this should be accomplished.

We believe this step fully addresses the recommendations noted during the inspection process applied to the administrative functions of the National Peer Review Committee. We found this to be a very valuable process that has allowed us the opportunity to improve our processes related to administering the AICPA Peer Review Program.

Sincerely,



James W. Brackens, Jr., CPA  
VP—Ethics and Practice Quality