

May 5, 2017

Lisa A. Snyder, Senior Director  
AICPA Professional Ethics Division  
lsnyder@aicpa-cima.org

RE: PEEC Exposure Draft: *Proposed Interpretations Responding to Non-Compliance with Laws and Regulations*

Dear Ms. Snyder:

One of the expressed goals of the Texas Society of Certified Public Accountants (TSCPA) is to speak on behalf of its members when such action is in the best interest of its members and serves the cause of Certified Public Accountants in Texas, as well as the public interest. The TSCPA has established a Professional Standards Committee (PSC) to represent those interests on accounting and auditing matters. The views expressed herein are written on behalf of the PSC, which has been authorized by the TSCPA Board of Directors to submit comments on matters of interest to the committee membership. The views expressed in this letter have not been approved by the TSCPA Board of Directors or Executive Board and, therefore, should not be construed as representing the views or policy of the TSCPA. We appreciate the opportunity to provide input into your deliberations on the above referenced Proposed Statement.

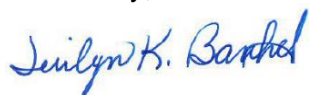
We generally agree with the overall guidance proposed in the PEEC exposure draft on *Responding to Non-Compliance with Laws and Regulations*.

With respect to the question posed in the ED regarding members in public practice who provide only non-attest services, we believe that encouraging them to document certain aspects of the NOCLAR is adequate.

With respect to the question posed in the ED regarding the effective date, we are of the opinion that the one year transition period is sufficient.

We appreciate the opportunity to participate in the standard-setting process.

Sincerely,



Jerilyn K. Barthel, CPA  
Chair, Professional Standards Committee