



THE OHIO SOCIETY OF CPAs
PEER REVIEW PROGRAM



AICPA Peer Review Program
Administered in Ohio by The Ohio Society of CPAs

April 28, 2011

Rachelle Drummond, Technical Manager
AICPA Peer Review Program
American Institute of Certified Public Accountants
220 Leigh Farm Road
Durham, NC 27707-8110

Re: Exposure Draft Proposed Revisions to the AICPA Standards for Performing and Reporting on Peer Reviews: *Performing and Reporting on Peer Reviews of Compilations Performed Under SSARS 19*.

Dear Technical Manager, Board Members and Staff:

The Peer Review Committee of The Ohio Society of Certified Public Accountants is pleased to respond to the invitation to comment on the exposure draft Proposed Revisions to the AICPA Standards for Performing and Reporting on Peer Reviews: *Performing and Reporting on Peer Reviews of Compilations Performed Under SSARS 19*.

We support the proposed changes. However, we have concerns with the frequency of changes being proposed and the timeframe in which those changes are to be implemented. It appears there is pattern of rushing the changes through without ample time for the firms and reviewers to properly implement them.

We appreciate the opportunity to provide feedback to the proposed revisions to the AICPA Proposed Revisions to the AICPA Standards for Performing and Reporting on Peer Reviews: *Performing and Reporting on Peer Reviews of Compilations Performed Under SSARS 19* and welcome any additional opportunities to further discuss or otherwise support the efforts of the AICPA Peer Review Program and the AICPA Peer Review Board.

Best Regards,

John M. Keller, CPA
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