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Office of the Auditor General

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Doug A. Ringler, CPA, CIA
Auditor General

May 11, 2017

Ms. Lisa Snyder
Director, Professional Ethics Division
American Institute of Certified Public Accountants
1211 Avenue of the Americas
New York, NY 10036-8775

Dear Ms. Snyder:

We have reviewed the AICPA Professional Ethics Division Exposure Draft (ED) entitled *Client and Attest Client – Proposed Revised Definitions of Client and Attest Client as Well as Related Definitions, Interpretations, and Other Guidance* and generally agree with its provisions. We concur with the executive committee's conclusion that members should be required to be independent only of the entity subject to audit, and not the engaging entity, when those entities are not one and the same. We also agree that it is appropriate to include a reminder in the definition of "Attest Client" that members must still comply with the "Integrity and Objectivity Rule" since threats to this rule may still exist with respect to the engaging entity.

Regarding the proposed amendment to sections 1.000.02 and 1.275.005.03b, we suggest that the provision's paragraph 3.29d of *Government Auditing Standards* be incorporated as a fourth criteria to define a member in public practice (1.000.02) and describing the head of the government audit organization (1.275.005.03b).

We appreciate the opportunity to comment on this exposure draft. Should you have any questions or desire further details on our comments, please contact me or Craig M. Murray, CPA, CIA, Director of Professional Practice.

Sincerely,

A handwritten signature in blue ink that reads "Doug Ringler". The signature is written in a cursive, flowing style.

Doug Ringler
Auditor General

Via email