



# COMMONWEALTH of VIRGINIA

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
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Ms. Lisa A. Snyder  
Director  
AICPA Professional Ethics Division  
[lsnyder@aicpa.org](mailto:lsnyder@aicpa.org)

To Whom It May Concern,

We appreciate the opportunity to respond to the AICPA Professional Ethics Executive Committee's (PEEC) exposure draft on the *Proposed Revised Definitions of Client and Attest Client as well as Related Definitions, Interpretations, and Other Guidance*. We agree with the Committee's efforts to provide further guidance on how an auditor should define client, attest client, as well as related definitions, interpretations and other guidance. Additionally, we agree the definition is the ideal location of the requirement to comply with the "Integrity and Objectivity Rule." We encourage the Committee to move forward with such changes.

We appreciate the efforts of the AICPA Professional Ethics Division and the opportunity to provide our comments. Should you have any questions or need additional information concerning our response, please contact Zach Borgerding or me at (804) 225-3350.

Sincerely,

A handwritten signature in cursive script that reads "Martha S. Mavredes".

Martha S. Mavredes  
Auditor of Public Accounts