

LEGISLATIVE AUDIT DIVISION

Angus Maciver, Legislative Auditor
Deborah F. Butler, Legal Counsel



Deputy Legislative Auditors:
Cindy Jorgenson
William Soller

June 30, 2021

AICPA
Auditing Standards Board
CommentLetters@aicpa-cima.com

To whom it may concern:

We appreciate the opportunity to respond to the ASB's Proposed Statement on Auditing Standards on *Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance with Laws and Regulations*.

Members of our staff have read the proposed draft and are in agreement with all four of the requests for specific comment.

If you need any additional information concerning our response, please contact me at (406) 444-3122 or by email at dosmanson@mt.gov.

Sincerely,

/s/ Delsi Osmanson

Delsi Osmanson, Audit Supervisor
Financial-Compliance Audits

S:\Admin\Correspondence\21\ExpDraft\AICPA\do-ASB-PSAS-ltr.docx/djr
By Email.