



COMMONWEALTH of VIRGINIA

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218
(804) 225-3350

July 9, 2021

AICPA Auditing Standards Board
CommentLetters@aicpa-cima.com

To Whom It May Concern,

We appreciate the opportunity to respond to the AICPA Auditing Standards Board (Board)'s exposure draft of a proposed Statement on Auditing Standards (SAS) titled *Inquiries of the Predecessor Auditor Regarding Fraud and Noncompliance with Laws and Regulations*. We agree with the Board's proposed changes to the existing standards.

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

Sincerely,

A handwritten signature in cursive script that reads "Staci A. Henshaw".

Staci A. Henshaw
Auditor of Public Accounts