

I know the period for formal comments has passed. However, I feel I must give my support to another comment letter.

I am a retired CPA partner from Prager Meits CPAs LLC. I spent a substantial part of my career auditing employee benefit plans.

I am in total agreement with the comments from the New York State Society of CPAs (http://www.nysscpa.org/docs/default-source/commentletter/aicpa_aug17.pdf?sfvrsn=2)

The DOL has their own agenda. Although they have a duty to protect pension plans and beneficiaries, they do not understand the professional independent auditing profession. The DOL has valid complaints against CPA firms that do not perform AICPA level GAAS (although often they pick on insignificant items and consider it an audit deficiency). That does not give them the right to make changes to audits that are inconsistent with our professional standards and limitations. The AICPA needs to always work to improve audit quality, not to make demands that will not serve the profession nor the public.

Please rewrite this draft, and explain to the DOL where they are wrong.

Thank you.

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