

September 20, 2006

Ms. Sherry Hazel
Audit and Attest Standards
American Institute of Certified Public Accountants
1211 Avenue of the Americas
New York, NY 10036-8775
By e-mail: Shazel@aicpa.org

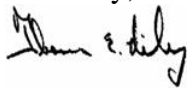
Re: Exposure Draft of Proposed Statement on Standards for Attestation Engagements, entitled "SSAE Hierarchy"

Dear Ms. Hazel:

The New York State Society of Certified Public Accountants, representing 30,000 CPAs in public practice, industry, government and education, submits the following comments to you regarding the above captioned exposure draft. NYSSCPA thanks the AICPA for the opportunity to comment on this release.

The NYSSCPA's Auditing Standards and Procedures Committee deliberated the proposed SSAE and drafted the attached comments. If you would like additional discussion with us, please contact Robert W. Berliner, the Chair of the Auditing Standards and Procedures Committee, at (212) 503-8853, or Ernest J. Markezin, NYSSCPA staff, at (212) 719-8303.

Sincerely,



Thomas E. Riley
President

Attachment



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**NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS**

**COMMENTS TO THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS ON THE PROPOSED STATEMENT ON STANDARDS FOR
ATTESTATION ENGAGEMENTS, ENTITLED “SSAE HIERARCHY”**

SEPTEMBER 20, 2006

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New York State Society of Certified Public Accountants

Comments to the American Institute of Certified Public Accounts on the Proposed Statement on Standards for Attestation Engagements, Entitled “SSAE Hierarchy”

September 20, 2006

General Comments

We appreciate the opportunity to provide the American Institute of Certified Public Accountants (“AICPA”) with comments regarding the proposed Statement on Standards for Attestation Engagements (“SSAE”), entitled “SSAE Hierarchy.” We support the AICPA’s initiative to both identify the applicable attestation publications that should be followed when conducting attestation engagements and to clarify the authority of such publications. The following comments present our views on specific aspects of the proposed SSAE, including areas which we believe require further clarification or amendment.

General Standard No. 5: The practitioner must exercise due professional care in the planning and performance of the engagement.

The GAAS general standard addresses both “the performance of the audit and the preparation of the report [emphasis added].” We believe that the language in this exposure draft should mirror the language in the GAAS general standard. [AU §150.02] Therefore, we propose adding the phrase “and the preparation of the report” to this attestation standard.

Paragraph 4: ... the practitioner must document his or her justification for the departure ...

The comparable guidance in GAAS [AU §150.04] requires the documentation to be in the working papers. We believe that the language in this exposure draft should mirror the language in GAAS. Therefore, we propose adding the phrase “in the working papers” following “document” in Paragraph 4.

Paragraph 7: ... they may help the auditor understand ...

We believe the use of the word “auditor” is an oversight. We recommend that it be replaced with the work “practitioner”.

Paragraph 8: Other attestation publications published by the AICPA that have been reviewed by the AICPA Audit and Attest Staff are presumed to be appropriate. [emphasis added]

We believe the reference to the “AICPA Audit and Attest Staff” should be to the “AICPA Audit and Attest Standards Staff”.