



California  
Society

Certified  
Public  
Accountants

May 16, 2008

**Sherry Hazel**  
**Audit and Attest Standards**  
**AICPA**  
**1211 Avenue of the Americas**  
**New York, NY 10036-8775**

**RE: Proposed Statement on Auditing Standards No. 114 (Redrafted),  
The Auditor's Communication With Those Charged With  
Governance**

Dear Ms. Hazel:

The Accounting Principles and Auditing Standards Committee (the AP&AS "Committee") of the California Society of Certified Public Accountants (CALCPA) is pleased to provide our comments to the Auditing Standards Board (ASB) on this Exposure Draft (ED).

The AP&AS Committee is the senior technical committee of CALCPA. CALCPA has approximately 32,000 members. The Committee is comprised of 54 members; 76 percent from local or regional firms, 13 percent sole practitioners in public practice, 4 percent from industry and 7 percent from academia.

*The Committee is in agreement with the proposal and the related guidance.*

We thank you for the opportunity to comment on this matter. We would be glad to discuss our opinions with you further should you have any questions or require additional information.

Very truly yours,

A handwritten signature in black ink, appearing to read "Mark F. Wille".

Mark F. Wille, Chair  
Accounting Principles and Auditing Standards Committee  
California Society of Certified Public Accountants

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