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May 17, 2010

Sharon Macey
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Audit and Attest Standards
AICPA
1211 Avenue of the Americas
New York, NY 10036-8775

RE: Proposed Statement on Auditing Standards, *Consideration of Omitted Procedures After the Report Release Date*

Dear Ms. Macey:

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 (the "Board") on the proposed standard.

The AP&AS Committee is the senior technical committee of the CALCPA. CALCPA has approximately 35,000 members. The Committee is comprised of 50 members, of whom 67 percent are from local or regional firms, 23 percent are sole practitioners in public practice, 5 percent are in industry and 5 percent are in academia.

Following is a summary of the Committee's responses to the proposed SAS for your consideration.

We also encourage the ASB to continue to monitor changes in accounting and financial reporting standards being developed by the Financial Accounting Standards Board and the International Accounting Standards Board to insure auditing standards parallel these changes.

Specific Questions

1. Is the objective of the auditor appropriate?

The committee believes that the objectives of the auditor are appropriate.

2. Have considerations for audits of smaller, less complex entities and governmental entities been dealt with appropriately?

The committee believes that smaller less complex entities and governmental entities have been dealt with appropriately.

The committee offers the following general comments for your consideration:

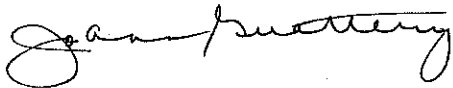
Paragraph 6 – The committee recommends adding “the auditor” to the meaning of the term omitted procedure to read: An auditing procedure “the auditor” considered necessary to be performed...

Paragraph A1 – The committee recommends modifying the first sentence, last paragraph to read: The results of other audit procedures performed, when applied to the omitted procedure, may compensate for or make its omission less important.

Convergence – The committee wishes to express its concern that there is no equivalent international standard. Is the reason there is no equivalent international standard to mitigate litigation on this area?

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

Very truly yours,

A handwritten signature in cursive script, appearing to read "JoAnn Guattery".

JoAnn Guattery, Chair
Accounting Principles and Auditing Standards Committee
California Society of Public Accountants