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May 17, 2010

**Sherry Hazel**  
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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, *Audit Evidence – Specific Considerations for Selected Items***

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 (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 the auditor’s objectives are appropriate.

2. Are the revisions made to converge the existing standard with ISA 501 appropriate?

The committee believes the revisions are appropriate.

3. Are the differences between the proposed SAS and ISA 501 identified in the exhibit, and other language changes, appropriate?

The committee believes the differences identified are appropriate.

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

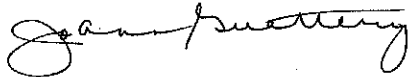
The committee believes that smaller less complex entities and governmental entities have been dealt with appropriately.

General comments for consideration:

Paragraph 18, 19 and A42 through A59 - The committee supports the allowance of auditors judgment in determining when a direct written communication with an attorney would be appropriate and the requirement to document the key factors in making that decision.

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