



COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY

December 18, 2023

Susan S. Coffey
Chief Executive Officer – Public Accounting
American Institute of Certified Public Accountants
345 Avenue of the Americas, 27th Floor
New York, NY 10105

Dear Ms. Coffey:

This letter serves to memorialize our understanding about references to the American Institute of Certified Public Accountants (AICPA) in reports published by members of the Council of the Inspectors General on Integrity and Efficiency (CIGIE). As background, Offices of Inspectors General (OIGs) often publish reports that specifically identify AICPA in the context of references to the following: (1) Statements on Auditing Standards; (2) Statements on Standards for Attestation Engagements; and (3) AICPA interpretive and other publications such as AICPA Audit Guides. An example of such a report is the U.S. Department of Treasury's report titled, [Report on the Bureau of the Fiscal Service's Description of its Trust Funds Management Shared Services System and the Suitability of the Design and Operating Effectiveness of its Controls for the Period August 1, 2022 to July 31, 2023](#), which refers to the AICPA's attestation standards.

As further background, pursuant to the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. 117-263, § 5274, OIGs are now required to notify non-governmental organizations or business entities that are specifically identified in a published audit, evaluation, inspection, or other non-investigative report. The purpose of the notification is to afford the specifically identified non-governmental organization or business entity an opportunity to submit a written response to the OIG about each such reference to the non-governmental organization or business entity in the published report.

Given CIGIE members' routine references to the AICPA standards and other publications referred to above, and the AICPA's general awareness of such references, we understand that AICPA does not want or need to be notified of each such reference in each published report going forward. To the extent that such notice would otherwise be statutorily required, we understand that AICPA is waiving its right to such notice. However, we also confirm that the AICPA will be afforded the opportunity to respond to any reference made to it in a published OIG report where the reference made is unrelated to AICPA standards and publications.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike Ware", is written over a circular stamp that is partially obscured by the signature.

Hannibal "Mike" Ware
Chair, Audit Committee, CIGIE
Inspector General, Small Business Administration

cc: Mark Greenblatt, CIGIE Chair
Tammy Whitcomb, CIGIE Vice Chair
Mary M. Foelster, AICPA Senior Director