

Org: American Institute of Certified Public Accountants

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Input: Consistent with our comments on the previous proposed rule regarding business systems compliance, we continue to have concerns with the criteria that would be used to perform business systems attestation engagements. As noted in our previous letter, the AICPA Attestation Standards require that the subject matter of an attestation engagement be capable of being consistently evaluated against suitable criteria. We continue to strongly recommend a working group be established prior to the development of a new proposed regulation that would include representatives from the DoD, the DCAA, the CPA profession, industry, and other key stakeholders to further discuss the issues surrounding the proposed attestation engagement, including the need to establish objective and measurable business systems criteria.