

November 5, 2013

Lisa A. Snyder  
Director of the Professional Ethics Division  
AICPA  
1211 Avenue of the Americas  
New York, NY 10036

By email: [lsnyder@aicpa.org](mailto:lsnyder@aicpa.org)

**Re: Exposure Draft—Proposed Definition of Those Charged With Governance**  
AICPA Professional Ethics Division  
September 10, 2013

Dear Ms. Snyder:

The New York State Society of Certified Public Accountants (NYSSCPA), representing more than 29,000 CPAs in public practice, industry, government and education, welcomes the opportunity to comment on the above captioned exposure draft.

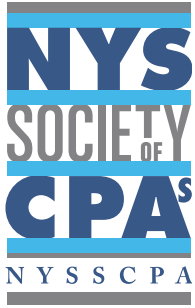
The NYSSCPA's Professional Ethics Committee deliberated the proposed Exposure Draft and prepared the attached comments. If you would like additional discussion with us, please contact Jack M. Carr, Chair of the Professional Ethics Committee at (585) 272-9870, or Ernest J. Markezin, NYSSCPA staff, at (212) 719-8303.

Sincerely,

A handwritten signature in blue ink that reads "J. Michael Kirkland". The signature is written over a faint, light blue watermark of the NYSSCPA logo.

J. Michael Kirkland  
President

Attachment



**NEW YORK STATE SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS**

**COMMENTS ON**

EXPOSURE DRAFT—PROPOSED DEFINITION OF THOSE CHARGED WITH  
GOVERNANCE  
AICPA PROFESSIONAL ETHICS DIVISION  
SEPTEMBER 10, 2013

**November 5, 2013**

**Principal Drafters**

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Renee Rampulla  
Marianne Van Duyne

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**New York State Society of Certified Public Accountants**  
**Comments on**  
**Exposure Draft—Proposed Definition of Those Charged With Governance**  
**AICPA Professional Ethics Division**  
**September 10, 2013**

The New York State Society of Certified Public Accountants (NYSSCPA) appreciates the opportunity to comment on the Professional Ethics Executive Committee's (PEEC) proposed new definition of *those charged with governance* to be included in the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct (the Code).

The NYSSCPA concurs with the PEEC's proposal to include the new definition of *those charged with governance* in the Code. The incorporation of this definition is reasonable and consistent with the AICPA's Clarified Auditing Standards and International Standards on Auditing issued by the International Auditing and Assurance Standards Board.