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**From:** Larry Sophian [Redacted]  
**Sent:** Wednesday, May 03, 2017 4:23 PM  
[Redacted]  
**Subject:** Comment on exposure draft of 2017 Government Auditing Standards

I would recommend adding another provision to the CPE section that would allow the 24, 56 and proposed 4 hour rules to be measured in time period concurrent with the state requirements of the state the auditor is licensed in. For example, I am in Illinois, where the required CPE for licensing is measured in a 3 year reporting period. My suggestion is that, rather than having the GAGAS CPE rules be measured in 2 year periods, Illinois CPA's should be required to obtain 36, 84 and proposed 6 hours of the various types of CPE over the same 3 year reporting period that we use to comply with state rules. For those CPA's in states with 2 year reporting periods, the rules would stay as is. This would make tracking the requirements considerably easier, particularly since the courses that comply with the GAGAS rules also qualify to comply with the State requirement. Thank you.

Larry

Larry Sophian, CPA

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