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June 1, 2026

Ms. Toni Lee-Andrews
Senior Director, Professional Ethics Division
American Institute of Certified Public Accountants
220 Leigh Farm Road
Durham, N.C. 27707-8110

GAO's Response to the American Institute of Certified Public Accountants Professional Ethics Executive Committee's March 2026 Exposure Draft, *Proposed Revised Definition of "Attest Engagement Team"*

Dear Ms. Lee-Andrews:

This letter provides GAO's comments on the American Institute of Certified Public Accountants (AICPA) Professional Ethics Executive Committee's (PEEC) *Proposed Revised Definition of "Attest Engagement Team"*. GAO promulgates generally accepted government auditing standards, which provide professional standards for auditors of government entities in the United States.

We support PEEC's efforts to update and clarify the definition of the attest engagement team. Specifically, we have the following responses to the exposure draft questions.

> *a.* Is the revised definition of *attest engagement team* clear? If not, please explain how it should be clarified.

We support the revised definition of *attest engagement team*. We believe that the added specifics should help practitioners determine which individuals should be included and excluded from the attest engagement team when complying with the AICPA Code of Professional Conduct.

> *b.* Do you agree that the effective date provides adequate time to implement the proposed revision? If you disagree, please explain why.

We believe that an effective date of December 15, 2026, should provide adequate time to implement the proposed revision if PEEC is able to finalize the definition in a timely manner.

Thank you for the opportunity to comment. If you have questions about this letter or would like to discuss any of our responses, please contact me at dalkinj@gao.gov.

Sincerely,

//SIGNED//

James R. Dalkin
Director
Financial Management and Assurance