

May 14, 2010

Ms. Sharon Macey  
AICPA  
1211 Avenue of the Americas  
New York, N.Y. 10036-8775

By e-mail: smacey@aicpa.org

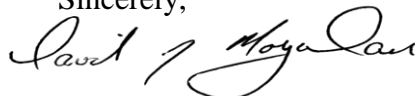
**Re: Proposed Statement on Auditing Standards, Consideration of Omitted  
Procedures After the Report Release Date**

Dear Ms. Macey:

The New York State Society of Certified Public Accountants, representing 28,000 CPAs in public practice, industry, government and education, welcomes the opportunity to comment on the above captioned exposure draft.

The NYSSCPA's Auditing Standards Committee deliberated the exposure draft and prepared the attached comments. If you would like additional discussion with us, please contact Robert N. Waxman, Chair of the Auditing Standards Committee at (212) 755-3400, or Ernest J. Markezin, NYSSCPA staff, at (212) 719-8303.

Sincerely,



David J. Moynihan  
President

Attachment

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

**COMMENTS ON  
PROPOSED STATEMENTS ON AUDITING STANDARDS,  
*CONSIDERATION OF OMITTED PROCEDURES AFTER THE REPORT  
RELEASE DATE***

**May 14, 2010**

**Principal Drafters**

**Sharon M. Campbell  
Michael A. Sabatini**

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Ernest J. Markezin  
William R. Lalli

**New York State Society of Certified Public Accountants**  
**Auditing Standards Committee**

**Comments on**  
**Proposed Statements on Auditing Standards, *Consideration of Omitted Procedures***  
***After the Report Release Date***

The New York State Society of Certified Public Accountants welcomes the opportunity to comment on the AICPA Auditing Standards Board's (ASB) proposed statement, *Consideration of Omitted Procedures After the Report Release Date*.

We support the ASB's efforts to improve the clarity and reduce the complexity of auditing standards as well as its ongoing goal to converge the proposed standards with International Standards on Auditing (ISAs).

**Responses to Specific Questions**

**1. Are the objectives of the auditor appropriate?**

Yes, the objectives of the auditor are appropriate.

**2. Have considerations for audits of smaller, less complex entities and governmental entities been dealt with appropriately?**

We believe this question is not applicable to this standard as the auditor's consideration of omitted procedures after the report release date would not be impacted by the complexity, size or nature of the entity being audited.

**General Comments**

Par. 6. We recommend that the definition be revised to add the word "subsequently," and the paragraph would read: "An auditing procedure subsequently considered necessary..."

Par. A1. Consider revising this paragraph to read: "The results of other audit procedures that were performed ~~applied~~ may tend to compensate..."