RESPONSE TEMPLATE FOR EXPOSURE DRAFT OF PROPOSED SSAE

***AMENDMENTS TO SSAE NOS. 18–19 AND 21 TO REFLECT PROPOSED SSAE* COMMON CONCEPTS, EXAMINATION ENGAGEMENTS, REVIEW ENGAGEMENTS, AND ENGAGEMENTS TO REPORT ON SUSTAINABILITY INFORMATION**

Guide for Respondents

Comments must be submitted by **June 30, 2026**. *Note that comments submitted after June 30, 2026, may not be considered as requests for extensions of time will not be granted.*

This template is for providing comments on the exposure draft of Proposed Statement on Standards for Attestation Engagements (SSAE) *Amendments to SSAE Nos. 18–19 and 21 to Reflect Proposed SSAE* Common Concepts, Examination Engagements, Review Engagements, And Engagements to Report on Sustainability Information (hereinafter referred to as the proposed SSAE) in response to the questions set out in the explanatory memorandum to the proposed SSAE. It also allows for respondent details, demographics, and other comments to be provided. Use of the template will facilitate the ASB's collation and analysis of the responses.

You may respond to all questions or only selected questions.

To assist with our consideration of your comments, please do the following:

- For each question, start by indicating your overall response using the drop-down menu under each question. Then, below that include any detailed comments, as indicated.
- When providing comments,
  - — respond directly to the questions.
  - — provide the rationale for your answers. If you disagree with the proposals in the proposed SSAE, please provide specific reasons for your disagreement and specific suggestions for changes to the requirements, application material, or appendixes. If you agree with the proposals, it will be helpful for the ASB to be made aware of this view.
  - — identify the specific aspects of the proposed SSAE that your response relates to, for example, by reference to sections, headings, or specific paragraphs in the proposed SSAE.
  - — avoid inserting tables or text boxes in the template when providing your responses to the questions because this will complicate the automated collation of the responses.
- Submit your comments, using the response template only, without any summary of your key issues; instead identify any key issues, as far as possible, in your responses to the questions.

The response template provides the opportunity to provide details about your organization and, should you choose to do so, any other matters not raised in specific questions that you wish to place on the public record. All responses will be considered a matter of public record and will ultimately be posted on the ASB website.

Email the completed template as an attachment to commentletters@aicpa-cima.com.

RESPONSES TO THE ASB'S REQUEST FOR COMMENTS IN THE EXPLANATORY MEMORANDUM FOR PROPOSED SSAE *AMENDMENTS TO SSAE NOS. 18–19 AND 21 TO REFLECT PROPOSED SSAE* COMMON CONCEPTS, EXAMINATION ENGAGEMENTS, REVIEW ENGAGEMENTS, AND ENGAGEMENTS TO REPORT ON SUSTAINABILITY INFORMATION

PART A: Respondent Details and Demographic Information

Your organization's name (or your name if you are making a submission in your personal capacity)	RSM US LLP 30 South Wacker Drive Suite 3300 Chicago, IL 60606
Name(s) of person(s) responsible for this submission (or leave blank if the same as above)	Jacques Rossouw, Managing Director, National Professional Standards Group, 212.372.1275 Lauren Horneff, Senior Manager, National Professional Standards Group, 202.629.5171 Adam Hallemeyer, Chief Auditor, 619.641.7318
Name(s) of contact(s) for this submission (or leave blank if the same as above)	
Email address(es) of contact(s)	jacques.rossouw@rsmus.com lauren.horneff@rsmus.com adam.hallemeyer@rsmus.com
The stakeholder group to which you belong (i.e., from which perspective are you providing feedback on the proposed SSAE). Select the most appropriate option.	Global firm
Should you choose to do so, you may include information about your	RSM US LLP (RSM) appreciates the opportunity to comment on the American Institute of Certified Public Accountants (AICPA) Auditing Standard Board's

organization (or yourself, as applicable).	March 27, 2026, exposure draft, *Proposed Statement on Standards for Attestation Engagements, Amendments to SSAE Nos. 18–19 and 21 to Reflect Proposed SSAE Common Concepts, Examination Engagements, Review Engagements, and Engagements to Report on Sustainability Information* (the proposed SSAE). RSM is the leading provider of assurance, tax and consulting services focused on the middle market, with nearly 18,000 professionals in 77 U.S. cities, six locations in Canada, one in El Salvador and four in India.

PART B: Responses to Questions in the Explanatory Memorandum for the Proposed SSAE

For each question, please start with your overall response by selecting one of the items in the drop-down list under the question. Provide your detailed comments, if any, below as indicated.

Conforming Amendments

(See explanatory memorandum, section IV, "Presentation of the Conforming Amendments and Affected Paragraphs.")

1. Do you agree that the conforming amendments to proposed AT-C sections 305, 310, 315, 320, 206, and 215 are consistent with the corresponding proposed revisions to the baseline attestation standards and appropriate to maintain interoperability? If not, please explain the reasons, including if instances have been identified where additional conforming amendments are required to the AT-C sections to maintain interoperability with the proposed revised baseline attestation standards.

Overall response: Agree

Detailed comments (if any): Our observations relating to each AT-C section are included under separate headings below.

AT-C section 305, *Prospective Financial Information*

- **Paragraph .30:** We recommend the phrase "or based on" be removed from paragraph .30 for consistency with paragraph .102(e) of proposed AT-C section 205, *Examination Engagements*.
- **Paragraph .31:** We draw attention to our detailed comments to question 16 in our comment letter responding to the February 26, 2026, exposure draft, *Proposed Statement on Standards for Attestation Engagements, Common Concepts, Examination Engagements, Review Engagements, and Engagements to Report on Sustainability Information* (hereafter, the February Exposure Draft) and similarly recommend changing "when possible under applicable law or regulation" to "when practicable" as this paragraph is related to a scope limitation.
- **Paragraphs .32(b) and .39(b):** We draw attention to our detailed comments to question 16 in our comment letter responding to the February Exposure Draft and similarly recommend adding application guidance to explain what is meant by "appropriate addressee." We suggest the following phrasing, which is based on paragraph .A26 of AU-C section 700, *Forming an Opinion and Reporting on Financial Statements*:

  > **.A27A/.A42A** The practitioner's report is normally addressed to the engaging party. The report may be addressed to the entity or the individual or group of individuals within the entity, for example, management or those charged with governance, who have engaged the practitioner. When the engagement circumstances call for the inclusion of a restricted-use paragraph, the report is addressed to the engaging party and not to other specified parties who are not the engaging party.

- **Paragraphs .32(o) and .39(y):** We recommend moving the requirements relating to the dating of the practitioner's report to a stand-alone requirement paragraph to conform to paragraph .103 of proposed AT-C section 205.

AT-C section 310, *Reporting on Pro Forma Financial Information*

- **Paragraph .08:** We recommend that footnote 3's reference be changed to "Paragraphs .28–.36 of section 105, *Concepts Common to All Attestation Engagements…*" for consistency with footnote 4 of AT-C section 315, *Compliance Attestation*, and footnote 4 of AT-C section 320*, Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting*.
- **Heading to paragraph .11:** We noted that the corresponding heading in proposed AT-C section 205 and AT-C section 320 is "Suitability of Criteria" and recommend that the heading in paragraph .11 be changed to conform.

  Should our recommendation be implemented, we recommend the same conforming change be made to the heading to paragraph .A11.

  Should our recommendation not be implemented, we recommend that the heading to paragraph .A11 be changed to conform to paragraph .11 by changing "Assessing" to "Determining."
- **Paragraph .15:** We draw attention to our detailed comments to questions 16 and 18 in our comment letter responding to the February Exposure Draft and similarly recommend changing "when possible under applicable law or regulation" to "when practicable" as this paragraph is related to a scope limitation.
- **Paragraphs .17(b) and .18(b):** We draw attention to our detailed comments to questions 16 and 18 in our comment letter responding to the February Exposure Draft and similarly recommend adding application guidance to explain what is meant by "appropriate addressee" and suggest the following phrasing, which is based on paragraph .A26 of AU-C section 700:

  > **.A16A/.A20A** The practitioner's report is normally addressed to the engaging party. The report may be addressed to the entity or the individual or group of individuals within the entity, for example, management or those charged with governance, who have engaged the practitioner. When the engagement circumstances call for the inclusion of a restricted-use paragraph, the report is addressed to the engaging party and not to other specified parties who are not the engaging party.
- **Paragraphs .17(s) and .18(q):** We recommend moving the requirements relating to the dating of the practitioner's report to a stand-alone requirement paragraph to conform to paragraph .103 of proposed AT-C section 205 and paragraph .70 of proposed AT-C section 210*, Review Engagements*.

- **Paragraph .A24:** We recommend that footnote 2's reference be changed to "See footnote 1." as the references in footnotes 1 and 2 are identical and for consistency with footnote 4's reference.
- **Paragraph .A24 (Example #2):** We recommend changing "our review" to "the review" in the second sentence of the second paragraph of the example report starting with "Those standards require that we plan and perform…" for consistency with the illustrative reports in proposed AT-C section 210.
- **Paragraph .A24 (Example #3):** We recommend changing the first sentence in the fifth paragraph in the example report from "Our review was conducted in accordance with..." to "We conducted our review in accordance with…" for consistency with the illustrative reports in proposed AT-C section 210.
- **Paragraph .A24 (Example #4):** We recommend removing "of" in the third paragraph of the example report: "We are required to be independent of and to meet..." for consistency with the illustrative reports in proposed AT-C section 205.

AT-C section 315*, Compliance Attestation*

- **Paragraph .09:** We recommend that footnote 4's reference be changed to "Paragraphs .28–.36 of section 105" for consistency with footnote 3 of AT-C section 310 and footnote 4 of AT-C section 320.
- **Paragraph .18:** We draw attention to our detailed comments to question 16 in our comment letter responding to the February Exposure Draft and similarly recommend changing "when possible under applicable law or regulation" to "when practicable" as this paragraph is related to a scope limitation.
- **Paragraphs .20(b) and .26(b):** We draw attention to our detailed comments to question 16 in our comment letter responding to the February Exposure Draft and similarly recommend adding application guidance to explain what is meant by "appropriate addressee" and suggest the following phrasing, which is based on paragraph .A26 of AU-C section 700:

  > **.A19A/.A33A** The practitioner's report is normally addressed to the engaging party. The report may be addressed to the entity or the individual or group of individuals within the entity, for example, management or those charged with governance, who have engaged the practitioner. When the engagement circumstances call for the inclusion of a restricted-use paragraph, the report is addressed to the engaging party and not to other specified parties who are not the engaging party.

- **Paragraphs .20(p) and .26(x):** We recommend moving the requirements relating to the dating of the practitioner's report to a stand-alone requirement paragraph to conform to paragraph .103 of proposed AT-C section 205.
- **Paragraph .25:** This paragraph requires the practitioner to obtain written representations from management of the entity for which the practitioner is reporting on compliance (i.e.,

the responsible party) while paragraph .27 of AT-C section 215*, Agreed-Upon Procedures Engagements,* requires written representations to be obtained from the engaging party with paragraph .28 of AT-C section 215 noting that the practitioner should *consider* obtaining written representation from the responsible party when the engaging party and the responsible party are different.

As written, paragraph .25 of AT-C section 315 implies that two representation letters are required to be obtained when the engaging party is not management of the entity for which the practitioner is reporting on compliance—one from the engaging party to satisfy the requirement in paragraph .27 of AT-C section 215 and one from management to satisfy the requirement in paragraph .25 of AT-C section 315.

It is our interpretation that when AT-C section 215 was revised by Statement on Standards for Attestation Engagements (SSAE) No. 19*, Agreed-Upon Procedures Engagements,* to (1) change the requirement to obtain written representations from the responsible party (paragraph .28 of pre-SSAE No. 19 AT-C section 215) to obtaining written representations from the engaging party and (2) remove the requirement to obtain written representations from the engaging party when the engaging party and the responsible party are different (paragraph .29 of pre-SSAE No. 19 AT-C section 215), a conforming change to paragraph .25 of AT-C section 205 or an unintended consequence of the changes introduced by SSAE No. 19 may have been overlooked.

As such, we recommend changing paragraph .25 of AT-C section 315 to reference the engaging party instead of management. Our suggested edits are provided below. ***Boldface italics*** denotes new language. Deleted text is in ~~strikethrough~~:

> **.25** In an agreed-upon procedures engagement, in addition to the written representations from the ***engaging party*** ~~management~~ required by section 215, the practitioner should request written representations from the ***engaging party*** ~~management~~ that
>
> a. acknowledge ***that*** management~~’s~~ ***is*** responsibil***e***~~ity~~ for establishing and maintaining effective internal control over compliance.
>
> b. state management’s interpretation of any compliance requirements that have varying interpretations.
>
> c. state that management has disclosed any known noncompliance with specified requirements occurring during or subsequent to the period covered by the practitioner’s report.

AT-C section 320*, Reporting on an Examination of Controls at a Service Organization Relevant to User Entities’ Internal Control Over Financial Reporting*

- **Paragraph .22:** We noted that the phrase "As required by" was changed to "In accordance with," which is consistent with the building-block approach. We, however, observed that this change has been inconsistently applied throughout AT-C section 320. We recommend reverting to prior phrasing or making similar changes to paragraphs .12, .14, .24 and .35.

- **Paragraph .30:** We recommend changing footnote 10's reference to "Paragraph .25 of section 205." as the update to the requirement includes both (a) and (b) of paragraph .25 of proposed AT-C section 205.
- **Paragraphs .40(b) and .41(b):** We draw attention to our detailed comments to question 16 in our comment letter responding to the February Exposure Draft and similarly recommend adding application guidance to explain what is meant by "appropriate addressee" and suggest the following phrasing, which is based on paragraph .A26 of AU-C section 700:

  > **.A60A** The practitioner's report is normally addressed to the engaging party. The report may be addressed to the entity or the individual or group of individuals within the entity, for example, management or those charged with governance, who have engaged the practitioner. When the engagement circumstances call for the inclusion of a restricted-use paragraph, the report is addressed to the engaging party and not to other specified parties who are not the engaging party.

- **Paragraphs .40(q) and .41(q):** We recommend moving the requirements relating to the dating of the practitioner's report to a stand-alone requirement paragraph to conform to paragraph .103 of proposed AT-C section 205.
- **Paragraph .A25:** We recommend that the reference to footnote 23 be moved after "available to the intended users" as paragraph .33 of proposed AT-C section 105 includes this as part of the requirement.
- **Heading to paragraph .A52:** We recommend changing the paragraph heading to "Evaluating the Relevance and Reliability of Information Produced by the Service Organization to be Used as Evidence (Ref: par. .30)" for readability or remove "Produced by the Service Organization" for consistency with the heading to paragraph .30.
- **Paragraph .A67:** We recommend that footnote 30's reference to paragraph .104(b) of proposed AT-C section 205 also include a reference to paragraph .104(a) of proposed AT-C section 205 as the application material includes content from both.

AT-C section 206, *Direct Examination Engagements*

- **Paragraph .09(d)(ii)(2):** We draw attention to our detailed comments to question 16 in our comment letter responding to the February Exposure Draft and similarly note that this paragraph appears to contradict paragraph .A63 of proposed AT-C section 105 which states that the engaging party is responsible for determining that the criteria are appropriate for its purposes. We recommend (1) deleting paragraph .09(d)(ii)(2), (2) adding a new paragraph .09(d)(iii) based on the content of extant paragraph .09(d)(ii)(2) and (3) moving the reference to paragraph .A17 to the lead-in of paragraph .09(d).

  Our suggested edits to paragraph .09(d) are provided below. ***Boldface italics*** denotes new language. Deleted text is in ~~strikethrough~~.

d. The responsibilities of the responsible party and the responsibilities of the engaging party, if different, including the following: (Ref: par. .A16~~–~~***–.A17***)

i. The responsible party is responsible for the underlying subject matter

ii. The responsible party or engaging party, as applicable, is responsible for~~ the following~~:

~~1. S~~***s***electing the criteria for the measurement, evaluation, or disclosure of the underlying subject matter~~ (Ref: par. .A17)~~

~~2. Determining that such criteria are suitable, will be available to the intended users, and are appropriate for the purpose of the engagement~~

iii. The engaging party is responsible for determining that the selected criteria are suitable, will be available to the intended users, and are appropriate for the purpose of the engagement

- **Paragraph .10:** We recommend including the representation relating to uncorrected misstatements [see paragraph .85(h) in proposed AT-C section 205] as it is our understanding that misstatements will be communicated by the practitioner to the responsible party and, if not corrected, should be represented as not having a material effect on the subject matter.
- **Paragraph .10(b):** For consistency with the sequence of proposed AT-C section 205, we recommend moving this paragraph to be paragraph .10(a).
- **Paragraph .10(b)(iii):** We draw attention to our detailed comments to question 16 in our comment letter responding to the February Exposure Draft and similarly note that this paragraph appears to contradict paragraph .A63 of proposed AT-C section 105, which states that the engaging party is responsible for determining that the criteria are appropriate for its purposes. We recommend (1) adding references to paragraphs .A16 and .A17 for consistency with paragraph .85(c) of proposed AT-C section 205, (2) removing the reference to paragraph .A17 from paragraph .10(b)(ii), and (3) adding "when applicable" to paragraph .10(b)(iii) to further emphasize that this paragraph only applies when the engaging party is also the responsible party.

  Our suggested edits to paragraph .10(b) are denoted in ***boldface italics*** below:

  b. acknowledge responsibility for ***(Ref: par. .A16–.A17)***

  i. the underlying subject matter;

  ii. selecting the criteria, when applicable; ~~(Ref: par. .A17)~~ and

  iii. determining***, when applicable,*** that such criteria are suitable, will be available to the intended users, and are appropriate for the purpose of the engagement.

- **Paragraph .10(e):** For consistency with the sequence of proposed AT-C section 205, we recommend moving this paragraph to be paragraph .10(b).

- **Paragraph .12(b):** We draw attention to our detailed comments to question 16 in our comment letter responding to the February Exposure Draft and similarly recommend adding application guidance to explain what is meant by "appropriate addressee" and suggest the following phrasing, which is based on paragraph .A26 of AU-C section 700:

  > **.A22A** The practitioner's report is normally addressed to the engaging party. The report may be addressed to the entity or the individual or group of individuals within the entity, for example, management or those charged with governance, who have engaged the practitioner. When the engagement circumstances call for the inclusion of a restricted-use paragraph, the report is addressed to the engaging party and not to other specified parties who are not the engaging party.

- **Paragraph .12(m):** We recommend moving the requirements relating to the dating of the practitioner's report to a stand-alone requirement paragraph to conform to paragraph .103 of proposed AT-C section 205.

- **Paragraph .A7:** It is our interpretation that the sentence, "In an assertion-based examination engagement, the practitioner tests subject matter information prepared by the responsible party," in the second section of paragraph .A7 of proposed AT-C section 205 may create an unintended scoping implication. Specifically, it could be read to suggest that engagements fall under AT-C section 206 in circumstances where they would be more appropriately performed under AT-C section 205, particularly when the practitioner assists the responsible party in preparing the subject matter information and the responsible party accepts responsibility for the subject matter information.

  Our understanding is that, in an assertion-based examination engagement, the practitioner may assist in preparing the subject matter information, provided the responsible party accepts responsibility for it. Accordingly, we recommend clarifying the sentence to avoid this unintended interpretation.

  Our suggested edits are provided below. ***Boldface italics*** denotes new language. Deleted text is in ~~strikethrough~~.

  > In an assertion-based examination engagement, the practitioner tests subject matter information ***for which*** ~~prepared by~~ the responsible party ***has accepted responsibility, which may include subject matter information the practitioner assisted in preparing***.

AT-C section 215, *Agreed-Upon Procedures Engagements*

- **Paragraph .27(c):** We recommend removing "as applicable" for consistency with paragraph .85(d) of proposed AT-C section 205 and paragraph .53(d) of proposed AT-C section 210.

- **Paragraph .34(b):** We draw attention to our detailed comments to question 16 in our comment letter responding to the February Exposure Draft and similarly recommend adding application guidance to explain what is meant by "appropriate addressee" and suggest the following phrasing, which is based on paragraph .A26 of AU-C section 700:

> **.A49A** The practitioner's report is normally addressed to the engaging party. The report may be addressed to the entity or the individual or group of individuals within the entity, for example, management or those charged with governance, who have engaged the practitioner. When the engagement circumstances call for the inclusion of a restricted-use paragraph, the report is addressed to the engaging party and not to other specified parties who are not the engaging party.

- **Paragraph .34(w):** We recommend moving the requirements relating to the dating of the practitioner's report to a stand-alone requirement paragraph to conform to paragraph .103 of proposed AT-C section 205 and paragraph .70 of proposed AT-C section 210.
- **Paragraph .42(c):** We draw attention to our detailed comments to question 6 in our comment letter responding to the February Exposure Draft relating to our recommendation to remove "in an examination or review engagement" from paragraph .68(b) of proposed AT-C section 105 so that agreed-upon procedures engagements can be included in that requirement and consequently recommend that paragraph .42(c) of AT-C section 215 be removed as a conforming change.

2. Are there any other matters that you would like to raise in relation to this proposed SSAE? If so, clearly indicate the standard or standards, and the specific requirement or requirements or application material, to which the comment or comments relate.

Detailed comments (if any): Our observations relating to each AT-C section are included under separate headings below.

AT-C section 305*, Prospective Financial Information*

- **Entire section:** As "financial forecasts" and "financial projections" are defined terms, we recommend revisiting each instance of "forecast" and "projection" to ensure that they are preceded with "financial" for consistency in references to these defined terms.
- **Paragraph .05:** We recommend adding a footnote referencing paragraph .A2 of AT-C section 206 for consistency with footnote 1.
- **Paragraphs .07 and .08:** We recommend adding the communication objective to these paragraphs for consistency with proposed AT-C sections 325 and 330.
- **Paragraphs .39(o) and .39(p):** As review engagements of financial forecasts and financial projections are not permitted, we recommend removing references to "review" and "conclusion" from these paragraphs as retaining these references could incorrectly suggest that a review engagement is an available level of service for such engagements.

AT-C section 310, *Reporting on Pro Forma Financial Information*

- **Paragraphs .05 and .06:** We recommend adding the communication objective to these paragraphs for consistency with proposed AT-C sections 325 and 330.
- **Paragraph .06(a)(i):** We recommend adding "(Ref: par. .A1)" to this paragraph.

AT-C section 315, *Compliance Attestation*

- **Paragraphs .06 and .07:** We recommend adding the communication objective to these paragraphs for consistency with proposed AT-C sections 325 and 330.
- **Paragraph .20(e):** For succinctness in the paragraph, we recommend combining (e) and (e)(i) as there is only one item in the list.
- **Paragraph .25:** We recommend removing the "A" in "section 215A" of footnote 13.
- **Paragraphs .26(p) and .26(q):** As review engagements of compliance with specified requirements are not permitted, we recommend removing references to "review" and "conclusion" from these paragraphs as retaining these references could incorrectly suggest that a review engagement is an available level of service for such engagements.

AT-C section 320, *Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting*

- **Paragraph .07:** We recommend adding the communication objective to these paragraphs for consistency with proposed AT-C sections 325 and 330.

AT-C section 215, *Agreed-Upon Procedures Engagements*

- **Paragraph .A11:** We recommend that (emphasis added) "...a regulatory ***auditor*** communications..." be reverted to the prior language of "...a regulatory ***audit or*** communications..."
- **Paragraph .A41:** We note that "procedure" is misspelled in the "Inappropriate Description of Findings" column of the first example in the table.

AT-C Section 395

(See explanatory memorandum, section V, "AT-C Section 395.")

3. Please provide your views regarding whether the ASB should consider withdrawing AT section 701 as part of the current comprehensive project to revise the attestation standards.

Please choose one of the following:

☒I believe the ASB should withdraw AT section 701 as part of the current comprehensive project to revise the attestation standards.

☐I believe the ASB should retain AT section 701 as part of the current comprehensive project to revise the attestation standards.

Detailed comments (if any): We are not aware of any engagements in the past decade that have been performed in accordance with this section.