

August 11, 2017

Office of the Secretary  
PCAOB  
1666 K Street, N.W.  
Washington, D.C. 20006-2803

RE: PCAOB Release No. 2017-003: Proposed Amendments to Auditing Standards for Auditor's use of the Work of Specialists

To Whom It May Concern:

One of the expressed goals of the Texas Society of Certified Public Accountants (TSCPA) is to speak on behalf of its members when such action is in the best interest of its members and serves the cause of Certified Public Accountants in Texas, as well as the public interest. The TSCPA has established a Professional Standards Committee (PSC) to represent those interests on accounting and auditing matters. The views expressed herein are written on behalf of the PSC, which has been authorized by the TSCPA Board of Directors to submit comments on matters of interest to the committee membership. The views expressed in this letter have not been approved by the TSCPA Board of Directors or Executive Board and, therefore, should not be construed as representing the views or policy of the TSCPA.

Our Committee is generally in agreement with the guidance included in this proposed auditing standard. However, we do have a concern regarding a potential for a possible expansion of the use of additional specialists to review the work of other specialists. There is always the possibility that two specialists may disagree leaving the auditor with a dilemma as to which specialist to rely upon. This dilemma might cause the auditor to consider employing yet another specialist who may or may not clear up the problem. Such a situation seems most likely to impact smaller public accounting firms that don't have an ongoing relationship with specific specialists. We realize that the use of auditor judgment is required in such situations, but because we believe this is likely to be one of the most common situations leading to increases in cost, we believe the Board should consider providing further guidance on the steps an auditor should take to resolve differences of opinion between two specialists when such situations arise.

We appreciate the opportunity to provide input into the standards-setting process.

Sincerely,



Ken Sibley, CPA  
Chair, Professional Standards Committee