



Tamee Fechhelm &lt;tamee.fechhelm@nara.gov&gt;

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**RE: Request for Copy of Accounting System and Financial Capability Questionnaire**

1 message

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**Rafael Roman** <rroman@aicpa.org>  
To: Tamee Fechhelm <tamee.fechhelm@nara.gov>

Thu, Feb 19, 2015 at 12:06 PM

Tamee...We reviewed the questionnaire do not see a reason to publically comment. However, during our review we noted that the word "qualified" (used twice on the bottom of page 1) was used to describe an auditor's opinion. The term "qualified" was replaced with the word "modified" a couple of years ago during the accounting professions update of standards. How do we let someone know about this correction?

Rafael E. Román, CPA, CGMA

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[rroman@aicpa.org](mailto:rroman@aicpa.org)

**From:** Tamee Fechhelm [mailto:[tamee.fechhelm@nara.gov](mailto:tamee.fechhelm@nara.gov)]  
**Sent:** Thursday, February 19, 2015 10:13 AM  
**To:** Rafael Roman  
**Subject:** Re: Request for Copy of Accounting System and Financial Capability Questionnaire

Good morning Rafael,

Thank you for your telephone call and email this morning about this Federal Register Notice. Attached please find the supporting statement and form.

Should you have any questions, please direct them to me and I will consult with the program office to find the answers.

Thank you.

Ms. Tamee Fechhelm  
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On Thu, Feb 19, 2015 at 9:58 AM, Rafael Roman <[rroman@aicpa.org](mailto:rroman@aicpa.org)> wrote:

Hi Tamee—Can you email me a copy of the below questionnaire? We might be interested in commenting depending on how it affects CPAs and/or auditors.

Accounting System and Financial Capability Questionnaire

OMB number: 3095-0072.

Agency form numbers: NA Form 17003

Thanks.

Best regards,

Rafael

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