

From: [Jim Cusenza](#)
To: [Comments](#)
Subject: Disclosure of Audit Engagement Partner in Audit Reports
Date: Thursday, January 30, 2014 4:41:35 PM

To Whom it May Concern:

I am a partner at a relatively small accounting firm in Michigan. We do a number of smaller governmental audits. The State does require an audit transmittal form accompany reports submitted indicating the audit partner. Our "auditors' report" is uncluttered with that information.

The quality control system is aimed at the firm, not individual members. By naming the partner there seems to be an objectionable inference that one partner's signature is better or more valuable than another.

I agree very much with the comments made by Cindy Fornelli in the recent Journal of Accountancy.

Best wishes,

Jim

This electronic message transmission contains information from a member of Hill, Schroderus & Co., LLP which is privileged, confidential or otherwise the exclusive property of the intended recipient or that member of Hill, Schroderus & Co., LLP. This information is intended for the use of the individual or entity that is the intended recipient. If you are not the designated recipient, please be aware that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this electronic transmission in error, please notify us by telephone at 231-347-4136 and promptly destroy the original transmission.