



March 13, 2025

Mr. Michael Kratsios
Director, Office of Science and Technology Policy
The White House
Eisenhower Executive Office Building
1650 Pennsylvania Avenue, NW
Washington, DC 20504

RE: Networking and Information Technology Research and Development (NITRD) National Coordination Office (NCO), National Science Foundation (NSF) on behalf of the White House Office of Science and Technology Policy (OSTP) Request for Information on the *Development of an Artificial Intelligence (AI) Action Plan* (“Plan”) Docket Number 2025-02305.

Mr. Kratsios:

The American Institute of CPAs (AICPA) is pleased to provide information to the NITRD/NCO, NSF and OSTP as part of the multi-agency effort to develop an AI Action Plan (“Plan”) as ordered by Executive Order issued on January 23, 2025. We appreciate the opportunity to engage in ongoing dialogue and wish to highlight that we are available as a resource through the entire development of the Plan. The comments submitted herein seek to inform the government’s understanding of appropriate third-party assurance, and to provide more specified feedback on policy related to assurance over AI systems as development of the Plan progresses.

Independent Third-Party Assurance

Independent third-party assurance is a robust process through which an independent¹ practitioner performs procedures and obtains evidence in order to issue a report that includes an opinion or conclusion about the subject matter, or about an entity’s statement or assertion regarding that subject matter, which enhances the degree of confidence for decision-makers relying on the subject matter of the engagement. This process has been applied through the audits of financial statements of private and public companies for nearly a century and serves as a cornerstone of trust in the capital markets. Reputable assurance services are performed based on the use of professional standards (e.g. the AICPA attestation standards²) which are developed by accredited bodies and subject the standards to due process procedures that are transparent, open to the public, and allow for public feedback through thoughtful, reasoned, and timely communications.

The NITRD/NCO, NSF request for information specifically raises the importance of “explainability and assurance of AI model outputs, cybersecurity, data privacy and security throughout the lifecycle of AI system development and deployment.” We believe that independent third-party assurance of AI systems will become increasingly relevant as market participants seek confidence in those systems. Independent assurance can provide that confidence as well as support

¹ A party is independent from an entity if it complies with an independence standard that: a.) provides a framework to evaluate and address the significant threats to objectivity and impartiality that may reasonably arise in the conduct of the engagement; and b.) is issued by a nationally-recognized professional or standard-setting body or applicable regulator in the United States of America. AICPA Professional Standards discuss independence in both fact and appearance.

² The AICPA attestation standards are codified in the AICPA [Professional Standards](#)

organizations' efforts to demonstrate compliance with emerging and evolving domestic and global frameworks. This can be accomplished in a way that reduces conflicts of interest and provides more confidence than is achievable through self-certifications. These objectives can be achieved using the framework already in place for assurance services which provides consistency in performance by those meeting the requirements of licensure (licensed CPAs and CPA firms).

Advantages of Assurance Services Performed by Licensed CPAs and CPA Firms

The expertise necessary to provide assurance services involves both (1) the skill to apply appropriate procedures to the information and report on them and (2) adequate knowledge of the subject matter and criteria used to measure or evaluate it. Including CPAs in a third-party assurance program helps ensure that assurance engagements are performed by highly qualified and experienced practitioners using high-quality standards of practice, and subject to appropriate regulation.

CPAs have been providing assurance services on financial information for over a century. Since CPAs have extensive experience in gaining an understanding of a company's business processes and assessing and responding to risk, in addition to expertise in evaluating a company's internal systems and processes for collecting, measuring, analyzing, and reporting information, CPAs have been called upon to broaden their assurance services beyond audits of financial statements. Accordingly, CPAs have decades of experience performing assurance engagements on a wide variety of subject matters, including many related to information technology. Some notable examples include controls relevant to financial reporting, the security, availability and processing integrity of systems, cybersecurity, data and information privacy, eXtensible business reporting language (XBRL), blockchain and digital assets, and more recently AI.

When such services are performed by a licensed CPA or CPA firm, the engagements are governed by the following requirements of CPA licensure that are designed to protect the public interest:

- **Commitment to quality management and professional and ethical standards including integrity, objectivity and independence.** Licensed CPAs and CPA firms are required to follow quality management standards to help ensure that they meet accepted professional standards when performing assurance engagements. These standards require that CPAs establish a quality management system and participate in a quality management program where their quality systems and work products are reviewed every three years by an independent outside party. AICPA members are also required to follow the AICPA Code of Professional Conduct which has been adopted by virtually every state board of accountancy across the country. Among other things, the Code requires CPAs to be objective, act with integrity, have no conflicts of interest, not subordinate their judgment to others, be competent, and comply with applicable standards and requirements.
- **Adherence to recognized standards.** The public accounting profession has decades of experience in developing methodologies that enable CPAs to apply the auditing and attestation standards of the AICPA Auditing Standards Board, in addition to other recognized professional standards.³ CPAs are required to adhere to accepted professional standards when executing engagements, and the AICPA monitors adherence to the

³ E.G. *Government Auditing Standards*, issued by the Comptroller General of the United States, which incorporate and are based on the auditing standards of the AICPA Auditing Standards Board (ASB), or public company auditing standards, issued by the Public Company Accounting Oversight Board (PCAOB).

performance of engagements that apply their standards for assurance. This system and structure brings consistency and rigor to engagement performance.

- **Use of specialists.** Public accounting firms and practicing CPAs are also required under their professional standards to have the appropriate competence and capabilities including sufficient knowledge of the subject matter, and to have access to specialists, if necessary, with expertise in the engagement's subject matter, if such expertise is not available in-house. These specialists work together with CPAs, who are experts in bringing trust and confidence to reported information through meaningful assurance processes. CPAs have a long history of experience incorporating those specialists as part of engagement planning and execution. This can be seen, for example, in SOC 2® engagements addressing controls relevant to security, availability, processing integrity, confidentiality or privacy (e.g., computer science and security specialists) and financial statement audit engagements (e.g., actuarial services or fair value specialists).

In the case of AI assurance, CPA assurance services would be performed under the AICPA attestation standards. The AICPA attestation standards include **performance standards** to ensure that engagements are consistently performed by all practitioners. This includes planning the engagement, performing the engagement, the sufficiency and appropriateness of evidence to be obtained, materiality levels (both quantitative and qualitative) to be used in evaluating results and drawing conclusions, and the documentation that practitioners are expected to maintain. Furthermore, **reporting standards** included in the AICPA attestation standards help ensure that the results of the third-party assurance engagements are reported clearly and consistently, and users can easily understand the findings and conclusions of the practitioner.

Another key element of the AICPA attestation standards is an emphasis on using appropriate criteria to measure the subject matter. This is referenced in both the performance standards when evaluating the subject matter, and in the reporting standards when communicating the results of that evaluation. When the subject matter relates to artificial intelligence, CPAs may look to frameworks such as the NIST AI RFM, or future NIST frameworks (or other available and widely accepted frameworks such as those developed internationally) when identifying suitable criteria.

In order to use a framework as criteria, professional standards require the CPA to evaluate whether the framework can serve as suitable criteria. According to the AICPA attestation standards, suitable criteria have all of the following characteristics:

- **Relevance.** Criteria are relevant to the subject matter.
- **Objectivity.** Criteria are free from bias.
- **Measurability.** Criteria permit reasonably consistent measurements, qualitative or quantitative, of subject matter.
- **Completeness.** Criteria are complete when the subject matter prepared in accordance with them does not omit relevant factors that could reasonably be expected to affect decisions of the intended users made on the basis of that subject matter.

Suitable criteria allow for consistent evaluation of the subject matter and are an important part of any assurance program. We believe that these characteristics are important when developing any framework that may be used to assess an entity's efforts related to artificial intelligence.

All AICPA standards, including the AICPA attestation standards, have been subjected to due process procedures including a transparent, public, and reasoned process. These standards are

also publicly available at no cost, which allows users to evaluate the practitioner's report against the requirements of the standards.

AICPA standards can easily be incorporated into a third-party assurance program by reference. Doing so helps to ensure that the program incorporates the elements of an effective program in an efficient manner (that is, without having to create and maintain those elements themselves). We believe leveraging *existing* high-quality assurance standards, such as the AICPA attestation standards, together with the additional rigorous requirements of CPA licensure, provides a mechanism for reliable third-party assurance.

In Closing

CPAs play a crucial role in providing reliable third-party assurance to enhance trust and confidence in many subject matters beyond the audit of financial statements, including assurance over AI. As Plan developers continue to engage stakeholders, we believe that technical experts among the CPA profession can provide valuable insight regarding the impact of various policies proposed in relation to the Plan. Through our longstanding history and expertise in assurance and standard setting, the AICPA and the CPA profession are prepared to bring our robust knowledge and unique skillset to Plan developers as needed. We would be happy to advise and partner with you in building a program that considers the key foundational elements and complexities that are essential to consider in the development and execution of a meaningful assurance framework.

We appreciate the opportunity to provide information and look forward to future engagement. If you have any questions, please do not hesitate to contact Carrie Kostelec, the AICPA's Senior Manager for SOC and Related Services, at [REDACTED] or Kate Kiley, Director – Congressional and Political Affairs at [REDACTED]

The AICPA is the world's largest member association representing the CPA profession, with more than 431,000 members in the United States and worldwide, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education, and consulting. The AICPA sets ethical standards for its members and U.S. auditing and attestation standards for private companies, not-for-profit organizations, and federal, state and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent, and drives professional competency development to advance the vitality, and quality of the profession.

Respectfully,

Susan S. Coffey, CPA, CGMA
Chief Executive Officer – Public Accounting