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## ABA Issues New Auditor's Letter Handbook

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The American Bar Association Business Law Section has issued the [Auditor's Letter Handbook—Second Edition](#). This handbook, the first update since 1998, compiles the key guidance for lawyers' responses to requests to provide information to auditors. It includes the 1975 ABA Policy Statement Regarding Lawyers' Responses to Auditors' Requests for Information, AICPA and PCAOB auditing standards, and interpretations issued over the years. The handbook was prepared under the auspices of the Audit Responses Committee of the Business Law Section, of which your blog host is Vice Chair and incoming Chair.