

From: Downing, Lisa <lisa.downing@pacificu.edu>
Sent: Friday, August 4, 2023 6:49 PM
To: Comments
Subject: [EXT]: Docket 051

Greetings,

Please consider updating standards to include auditors to speak with the person in charge of Compliance. This would be a benefit to your auditors, and the organizations Compliance leader.

For example, See AS 2405.06a(3), AS 2110.57. Please consider the language already used in standard AS 2110.56c), PCAOB begins a requirement with "If the company has an internal audit function,.....". Similar language could be used with respect to this inquiry of the chief compliance officer.

Please consider adding Compliance Risk Oversight to section AS 2110.56b(5).

Thank you for taking these suggestions under consideration.

Take care,

Lisa

Lisa Downing, CHC | Compliance Officer | HIPAA Privacy Officer

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