

**From:** Tom Birmingham <tombirmingham88@gmail.com>  
**Sent:** Friday, July 21, 2023 7:06 PM  
**To:** Comments  
**Cc:** gerry.zack@corporatecompliance.org; Scott Mitchell; membership@ethics.org  
**Subject:** [EXT]: PCAOB Rulemaking Docket 051: Amendments to PCAOB Auditing Standards related to a Company's Noncompliance with Laws and Regulations

To Whom It May Concern,

I am writing in support of expanding the PCAOB Audit Standards addressed in Docket No. 051 as noted below.

I am an active member of the [Society of Corporate Compliance and Ethics](#), [Ethics & Compliance Initiative](#), and [OCEG](#), all of which address compliance and ethics issues. I am also a retired VP of Corporate Compliance and managed the day-to-day operations of a 7,500 employee ethics program.

As a long-time compliance and ethics practitioner, I can say unequivocally that this role has tremendous insight on the culture, management, and operations of an organization. Auditors would be well served to engage these functions as part of audits and investigations, particularly those of an operational nature.

Therefore, I encourage PCAOB to consider including the Chief Compliance Officer within the scope of people who auditors shall consult with. This is a critical step in drawing important conclusions about the compliance program's ability to prevent, identify and investigate compliance and ethics issues.

For example, I ask you to consider including a reference to Chief Compliance Officers (or their equivalent) in standards AS 2110.57, AS 2110.56c, AS 2405.06a.(3) and AS 2110.57.

Further, I ask you to consider including a reference to Chief Compliance Officers in the standard's guidance on inquiries of audit committees. For example, AS 2110.56b(5)) should state that auditors should ask about how the audit committee exercises oversight of both the fraud risk assessment process as well as compliance and ethics risk oversight.

Thank you for your consideration.

Respectfully submitted,

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