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To: Comments
Subject: [EXT]: PCAOB Rulemaking Docket 051: Amendments to PCAOB Auditing Standards related to a Company's Noncompliance with Laws and Regulations

Thank you for making recommendations for updating AS2405 and AS 2110.

These changes do not go far enough. In evaluating the compliance program's ability to prevent, identify and investigate compliance issues it is important that auditors talk to the chief compliance officer. I would submit that this should be addressed in both AS2110.56c and AS 2110.57.

A board-level committee (usually the audit committee) should have responsibility for compliance risk oversight. In evaluating how a company manages compliance risk, it is important that auditors ask the audit committee about its oversight of the compliance & integrity program.

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