

From: [Farlen Halikman](#)
To: [Comments](#)
Subject: Docket Matter No. 029 -- Improving Transparency Through Disclosure of Engagement Partner and Certain Other Participants in Audits
Date: Friday, December 27, 2013 10:04:22 AM

When an “ugly 8-K” is filed for an auditor resignation or to report irregularities that result in suspended trading, the online message boards quickly fill with conjecture, accusations and threats against the CPA by parties who lose money, or the opportunity to make money, because the CPA did the necessary thing. People get a little crazy when they lose money. Over my three decades of practice, I have more than once been threatened with violence as a result of fulfilling my professional duty.

Europeans aren’t armed to the teeth like Americans are. It seems clear to me that sooner or later, some aggrieved party is bound to shoot an audit partner. Requiring the audit partner’s name to be printed in the audit report just makes it easier for them to be hunted down. Those advocating for this rule will bear some culpability when that happens.