

CHARLES A. BOWSHER

February 26, 2014

Mr. James R. Doty, Chairman
Public Company Accounting Oversight Board
1666 K Street, N.W.
Washington, D.C. 20006-2803

Dear Chairman Doty:

I wish to send this comment letter in support of the current Public Company Accounting Oversight Board ("PCAOB") issue of the engagement partner being identified in the audit report.

Early on in 1982, when I was beginning my 15-year term as Comptroller General of the United States and head of the General Accounting Office ("GAO"), we embarked on a major effort to improve the quality of our audit work and the final audit report.

One issue we considered and finally adopted was having the senior person who led the work and was responsible for writing the audit report be identified in the report.

We were very pleased with the result. This one change made a significant improvement in the audit work and the final report. We were also pleased that our professional staff became very proud to be identified in the report that they had worked so hard to produce.

In addition to my own thinking, I can vouch that my two Deputy Comptroller Generals, Milt Socolar and Jim Hinchman, and the Assistant Comptroller General in charge of our financial and accounting audit work, Don Chapin, CPA and former Senior Partner of Arthur Young and Company, were all in agreement that this was one of the most significant changes that led to improved audit work and reports at the GAO. This change is still in effect at the GAO, which is now over 30 years ago, and the GAO issues several hundred reports each year.

I strongly urge the PCAOB to adopt the auditor identification proposal. It is just as much needed in the private sector audit work as it was in the government audit work.

Sincerely,



Charles A. Bowshe