



November 30, 2021

Office of the Secretary  
Public Company Accounting Oversight Board  
1666 K Street, N.W.  
Washington, D.C. 20006-2803

Re: PCAOB Rulemaking Docket Matter No. 042 (Second Supplemental Request for Comment)

Dear Board Members:

The Audit and Assurance Services Committee of the Illinois CPA Society (“Committee”) is pleased to comment on the PCAOB’s Second Supplemental Request for Comment: Proposed Amendments Relating to the Supervision of Audits Involving Other Auditors and Proposed Auditing Standard - *Dividing Responsibility for the Audit with Another Accounting Firm* (Docket Matter No. 042), dated September 28, 2021. The organization and operating procedures of the Committee are reflected in the attached Appendix A to this letter. These comments and recommendations represent the position of the Illinois CPA Society rather than any members of the Committee or of the organizations with which such members are associated.

GENERAL COMMENTS:

As a Committee, we agree with efforts made by the PCAOB and believe the additional proposed amendments, as well as the modifications, are needed to help drive audit quality. We continue to support the Board’s initiative to further strengthen audit quality and investor protection with respect to audits that involve other auditors and referred-to auditors.

Question 2:

*Have there been changes to issuer circumstances (e.g., evolving structures, use of new technology) that affect how audits of multinational companies are conducted, including with regard to work performed by other auditors?*

Response:

Due to the recent increase in working remotely, although the Committee would encourage the lead auditor to have in person meetings with other auditor(s), consider adding guidance that the lead auditor could use remote access enabling technology as an alternative way to supervise and review the work of the other auditor(s).

The Committee appreciates the opportunity to express its opinion on this matter. We would be pleased to discuss our comments in greater detail if requested.

Genevra D. Knight, CPA  
Chair, Audit and Assurance Services Committee

Michael Ploskonka, CPA  
Vice Chair, Audit and Assurance Services Committee



ILLINOIS CPA SOCIETY

## APPENDIX A

### AUDIT AND ASSURANCE SERVICES COMMITTEE ORGANIZATION AND OPERATING PROCEDURES 2021 – 2022

The Audit and Assurance Services Committee of the Illinois CPA Society (Committee) is composed of the following technically qualified, experienced members. The Committee seeks representation from members within industry, education and public practice. These members have Committee service ranging from newly appointed to almost 20 years. The Committee is an appointed senior technical committee of the Society and has been delegated the authority to issue written positions representing the Society on matters regarding the setting of audit and attestation standards. The Committee's comments reflect solely the views of the Committee, and do not purport to represent the views of their business affiliations.

The Committee usually operates by assigning Subcommittees of its members to study and discuss fully exposure documents proposing additions to or revisions of audit and attestation standards. The Subcommittee develops a proposed response that is considered, discussed and voted on by the full Committee. Support by the full Committee then results in the issuance of a formal response, which at times includes a minority viewpoint. Current members of the Committee and their business affiliations are as follows:

#### **Public Accounting Firms:**

##### **National:**

Scott Cosentine, CPA  
Timothy Delany, CPA  
Jennifer E. Deloy, CPA  
James J. Gerace, CPA  
Michael R. Hartley, CPA  
James R. Javorcic, CPA  
Jon Roberts, CPA  
Amber Sarb, CPA  
Elizabeth J. Sloan, CPA  
Richard D. Spiegel, CPA  
Meredith Vogel, CPA

Ashland Partners & Company LLP  
RSM US LLP  
Marcum LLP  
BDO USA, LLP  
Crowe LLP  
Mayer Hoffman McCann P.C.  
BDO USA, LLP  
RSM US LLP  
Grant Thornton LLP  
Wipfli LLP  
Grant Thornton LLP

##### **Regional:**

Emily Hoaglund, CPA  
Genevra D. Knight, CPA  
Michael Ploskonka, CPA  
Timothy Van Cott, CPA

CDH, P.C.  
Porte Brown LLC  
Selden Fox, Ltd.  
Miller Cooper & Co., Ltd.

##### **Local:**

Arthur Gunn, CPA  
Lorena C. Johnson, CPA  
Mary Laidman, CPA  
Carmen F. Mugnolo, CPA  
Jodi Seelye, CPA

Arthur S. Gunn, Ltd.  
CJBS LLC  
DiGiovine, Hnilo, Jordan & Johnson, Ltd.  
Mugnolo & Associates, Ltd.  
Mueller & Company LLP

##### **Industry/Consulting:**

Sean Kruskol, CPA

Cornerstone Research

##### **Educators:**

Meghann Cefaratti, PhD

Northern Illinois University

##### **Staff Representative:**

Heather Lindquist, CPA

Illinois CPA Society