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**From:** Rod Scott -RGSA [mailto:rodscott@rgscottassoc.com]  
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**To:** Comments  
**Subject:** PCAOB Rulemaking Docket Matter No. 026

Sirs:

In reviewing your proposed standards related to the auditors' assessment of and response to risk, I found only eleven references to information systems and none of those were prescriptive as to the auditors actions related to Information Technology. This is particularly troubling since most auditors do not have in-depth backgrounds required to assess the risk associated with information technology. Risk assessment requires background and experience to perceive the risk. Guidance in the IT area is needed in "Identifying and Assessing Risk of material Misstatement" and in "Audit Evidence" proposals but is completely lacking. Therefore, this critical area will continue to be underestimated by the auditors.

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