

**From:** Shine, Jami <jshine@quiktrip.com>  
**Sent:** Tuesday, February 7, 2023 12:21 PM  
**To:** Comments  
**Subject:** [EXT]: PCAOB Rulemaking Docket Matter No. 028

I would like to voice my concerns regarding proposed Auditing Standard “The Auditor’s Use of Confirmation, and Other Proposed Amendments to PCAOB Standards.”

The proposed standard would prevent external auditors from using their clients’ internal audit functions to provide direct assistance in the confirmation process under the implication that internal auditors are less independent. This language is biased and unfair to the internal audit profession. Just like external auditors, internal auditors report directly to the Board of Directors and not to management. Our mandatory global standards require us to maintain independence. Having served as an external auditor for five years and as an internal auditor for almost eleven years, it’s been my observation that internal auditors tend to have an even higher level of independence and objectivity than external auditors. External auditors rely upon client satisfaction to maintain the engagement in the future, and organizations frequently change their external auditor, incentivizing external auditors to suppress valid findings to promote a strong client relationship. While an ethical external auditor will not yield to such pressure, neither will an ethical internal auditor fraudulently modify audit confirmation or other test results.

I recommend that the PCAOB continue with existing standard AS 2605, which allows external auditors to assess internal auditors for objectivity and competence and then decide whether to seek their assistance during an engagement.

Thank you for considering my feedback and concerns.

Kind Regards,

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