

**From:** Vidhyadhar Kulkarni <vkulkar@gmail.com>  
**Sent:** Sunday, October 16, 2022 2:24 AM  
**To:** Comments  
**Subject:** [EXT]: Staff Request for Information and Comment – The Application and Use of the PCAOB’s Interim Attestation Standards

Respected Sir/madam,

The Board should first evaluate whether the issuance of Standards like Attestation Standards, other than the Auditing, Quality Control, and Independence Standards and Rules, are relevant to the scope of functions and duties of PCAOB?. Reading of scope of functions of PCAOB under section 101(a), its Standard Setting role under section 103, and the definition of Audit under section 2(a)(2) of the SoX Act 2002, clearly indicates that PCAOB role is ONLY in respect of Audit of F/S of SEC issuers and Brokers/Dealers only. Hence, how can it issue standards relating to professional services of public accountants other than the audit of SEC issuers or Brokers/Dealers .

Therefore, I am not sure how and when these Attestation Standards will be relevant and useful to PCAOB Audit Oversight Activities.

Regards  
CA.Vidhyadhar Kulkarni  
India