

**From:** Robert Conway <RetiredauditpartnerACAP@live.com>  
**Sent:** Tuesday, February 8, 2022 1:53 AM  
**To:** Comments  
**Subject:** [EXT]: PCAOB No. 2022-001 – Request for Public Comment – Advisory Groups – Draft Governance Frameworks

Re: PCAOB IAG and SEIAG Public Comment:

I read the draft governance frameworks and have just one observation to share. Having followed the SAG and IAG closely over the years, I can tell you about one improvement made circa 2008 that I believe the PCAOB should consider adding to the SEIAG Framework. Up until 2008, the Standard Setting Agenda was not well controlled in terms of 1) reporting progress made on each item since the last standard setting agenda was presented, 2) identifying why certain items were dropped from the agenda, 3) identifying why certain items were added, and 4) why the priorities shifted from the last time the agenda was shared with the SAG. I believe the discipline described above faded away at some point and should be restored.

While I clearly understand that the Standard Setting Agenda belongs to the PCAOB, I believe that one of the most important things the SEIAG should do periodically is to weigh in on the standard setting priorities, including any shifting of priorities. In order to have an informed discussion, I believe the PCAOB should regularly report to the SEIAG on the standard setting agenda and significant changes made since the last report to the SEIAG. After the reporting is completed, the SEIAG can then have a robust discussion that may or may not lead the PCAOB to make further changes to the Standard Setting Agenda.

I hope you find this suggestion helpful.

Best regards,

Bob Conway

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