

From: Kevin Sullivan <kevinsullivancpa@sullivan-ltd.com>
Sent: Tuesday, April 9, 2024 11:11 AM
To: Comments
Subject: [EXT]: Amendments to PCAOB Auditing Standards

Ladies and Gentlemen:

We fully agree with the proposed amendments by the PCAOB contained in Rulemaking Docket Matter No. 051 regarding Amendments to PCAOB Auditing Standards related to a Company's Noncompliance with Laws and Regulations.

However, we are concerned about the additional audit costs that will be incurred by public company filers, but have no specific recommendations on how to contain the additional burden.

The benefits of implementing the changes appear to exceed the incremental auditing costs, and the proposed amendments clarify what audit firms should be doing in the first place.

Best regards,

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