

From: Karl Nieschburg <karl.nieschburg@prowersmedical.com>
Sent: Friday, July 21, 2023 5:31 PM
To: Comments
Subject: [EXT]: PCAOB Rulemaking Docket 051: Amendments to PCAOB Auditing Standards related to a Company's Noncompliance with Laws and Regulations

To Whom It May Concern,

Please consider the additional changes proposed in the letter from the Health Care Compliance Association's Gerry Zack. As a Compliance Officer, I believe the best way to impact fraud is to cultivate a corporate culture that prevents, detects, and corrects misconduct before it can reach the level of fraud. The good work that Compliance Officers do everyday is in service of the goal of transparency and honesty in corporate conduct. Mr. Zack's proposed changes, as described in his letter to the PCAOB, would go far in encouraging preventing the next corporate misconduct scandal.

Sincerely,

Karl C. Nieschburg
Compliance Officer
401 Kendall Drive
Prowers Medical Center
Lamar, CO 81052

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