

From: Frank Riccardi <Frank.RiccardiJDCHC@outlook.com>
Sent: Saturday, July 22, 2023 9:15 AM
To: Comments
Subject: [EXT]: PCAOB Rulemaking Docket 051: Amendments to PCAOB Auditing Standards related to a Company's Noncompliance with Laws and Regulations

Two comments:

The standards should require auditors to speak with the Chief Compliance Officer, not just with other people who may know compliance issues.

Auditors should ask the audit committee how they oversee compliance and ethics risk, not just fraud risk.

Thank You,

Frank Riccardi

Sent from [Mail](#) for Windows