Secretary Phoebe W. Brown July 6, 2026

Office of the Secretary

P.C.A.O.B..

1666 K Street, NW

Washington, DC 20006-2803

Dear P.C.A.O.B. Secretary Phoebe W. Brown :

This commenter alone considers it to be a great privilege to review the text of P.C.A.O.B. Release No. 2026-002, PCAOB Rulemaking Docket Matter No. 057, "SUPPLEMENTAL REQUEST FOR COMMENT: PROPOSED AMENDMENTS TO QC 1000, A FIRM'S SYSTEM OF QUALITY CONTROL, AND RELATED RULE AND FORMS", and to provide feedback thereon despite the risks involved that include possible misperceptions and misreadings, though in these matters it appears risks are mitigated by a careful and concerned review of the QC1000 narrative. The audit profession at one time was self – regulated and it is a nonetheless unfortunate commentary that progress in the audit profession today encompasses significant, detailed and laborious compliance requirements. This is perceived as primary because the risks of misstatements in financial disclosures due to deliberate omissions and fraud, even, are ever more present today than in the epoque of self – regulation. Audit quality some time ago was driven by compliance check sheets, many times filled out in the engagement planning phase and preliminary stages of fieldwork. This was because the audit methodology of the day was based upon integrities and honesty driven by principles such as matching, fair presentation, timeliness, and so on. In the world of computers at the present time, though computing is exact in most respects, evidential matter that is valuable to proper disclosures can be manipulated without changes being detected, and perhaps for this reason alone, regardless of the lack of integrity that invites such things, QC1000 has been developed and has appeared.

Is the current QC1000 framework a paradigm of over – regulation? Some might interpret it as such, though again in the age of computing the general and application controls that govern financial systems, while many times they parallel accounting controls, do not always correlate with the function of these accounting controls, especially with the ease at times of overrides. This consideration alone attributes great value to the QC1000 and related systemic developments. Additionally, with the advent of artificial intelligence as a bona fide business tool and functionality that will add to auditing precision and augment audit quality, the QC1000 framework proposes great possibilities and potential to vastly increase audit quality in the future. Consider the relationship between QC1000 and artificial intelligence as an additional assurance of audit quality of greater and greater performance and precision. While design and implementation of the QC1000 framework might be onerous in character and in development for some, it presents great promise for the future of auditing and with the potential for additional audit quality methodology, audit program, audit process innovation and development.

Comments on "SUPPLEMENTAL REQUEST FOR COMMENT: PROPOSED AMENDMENTS TO QC 1000, A FIRM'S SYSTEM OF QUALITY CONTROL, AND RELATED RULE AND FORMS" are as follows. Significant effort has been made to properly review the request for comment, and then to respond coherently to the questions. Numbered question stems are followed by the answers to questions starting with an "Answer" prompt at the beginning of the answer narrative in responses.

Questions :

1. Is the proposed rescission of the design-only requirement appropriate? Why or why not? Answer : Recission of the design – only requirement as proposed appears to affect firms that are registered but that do not perform, nor do these firms plan to perform engagements under P.C.A.O.B. standards, nor under related quality standards such as the ISQM and SQMS that QC1000 attempts to integrate. Firms that design, implement and operate a viable quality control system should be subject to the provisions of QC 1000 and at the same time need to be actually required to comply with applicable professional and legal requirements (APLR.) That firms that are registered and that do not conduct audits does not signify, necessarily, the need for an exemption from standard best practices or audit quality requirements. These same

firms, however, as registered with the Board, should be subject to QC1000 provisions on the level of preparedness, or some related quality control regime that parallels QC1000 in its design, implementation and operation.

2. Is there a measurable benefit for retaining some form of design-only requirement under the requirements of ISQM 1 or SQMS 1 for firms that do not perform engagements under PCAOB standards? If so, do the benefits justify the cost of compliance? Why or why not? Answer : In the event the QC1000 design – only requirement is part of a preparedness utility, program, or process under P.C.A.O.B. authority, retaining the design – only requirement does present a benefit that enables QC1000 functionality for firms that do not prepare and certify audit reports (that do not perform engagements.) P.C.A.O.B. registered firms under the circumstances should be required to comply at least with QC1000 on this level. Preparedness for design, implementation and operation of a firm's quality control system could encompass documentation, even documentation under self – regulated standards and principles; and certification that the registered firm not performing issuer engagements is at the ready with a quality control program that integrates, at least in outline form, the components of the QC system, adherence to the PCAOB audit quality control methodology and its quality control system processes.

3. Are there activities that should trigger a QC-system design requirement before a firm becomes subject to applicable professional and legal requirements in connection with an engagement? If so, what are they, and why should they trigger a design requirement? Answer : Registered firms that are not required to perform engagements and that are not subject to APLR, should nonetheless have a preparedness requirement invited by any event that subjects these firms to APLR in connection with an engagement. If the preparedness requirements include provisions for audit quality (QC1000) control design, and then implementation and operation depending upon facts and circumstances, this dovetails with a principle of the benefits in parallel with the burdens of P.C.A.O.B. registration. Also, preparedness functionality for registered firms not performing engagements should include documented acknowledgement and recognition of the QC1000 process starting with establishing quality objectives, identifying and assessing quality risks (especially), designing and implementing quality responses, and monitoring and remediation.

4. Are the proposed amendments to paragraph .12, to allow (a) the specified roles and responsibilities to be assigned to individuals who are not firm personnel and (b) firms to divide responsibilities of a role among multiple individuals, sufficiently clear and appropriate? If not, why not? Answer : The proposed amendments to paragraph .12, to allow (a) the specified roles, responsibilities and accountability to be assigned to individuals who are not firm personnel and (b) firms to divide responsibilities of a role among multiple individuals are sufficiently clear and appropriate. Implementation and operation of QC1000 in this way should avoid separation of duties, independence and objectivity conflicts and should also respect the principle that adherence of personnel, no matter their role involving responsibility and accountability for example, to the standards of fieldwork (planning and supervision; obtaining sufficient, appropriate audit evidence; and the preparation of documentation) should also facilitate conformity with QC1000 provisions.

5. Are the proposed conforming amendments to paragraphs .15-.17 sufficiently clear? If not, why not? Answer : The proposed conforming amendments to paragraphs .15 - .17 are sufficiently clear in formalizing provisions having to do with operational responsibility and accountability for the QC system, compliance and ethics, and monitoring and remediation that involve the scope of audit assignments under QC1000. These provisions encompassing supervision, design, implementation and operation of the QC system and provisions of QC1000 such as evaluation, communication and certification as well as other policies and procedures related to monitoring and remediation are illustrated in consideration of independence and objectivity as well as quality control objectives.

6. Would the proposed amendments to paragraphs .12 and .15-.17 support audit quality? Why or why not? Answer : The roles and responsibilities provisions discussed allow for valued audit and work experience and expertise (experience, competence, authority, and time necessary to enable them to carry out the responsibilities assigned), and thereby in principle necessary and tangible support of QC1000 audit quality. In this context, while audit experience and expertise are necessary to fulfill requirements for roles, responsibilities and accountability, one should avoid the conflict in the engagement environment (metaphorically) of “too many chiefs and not enough Indians.”

7. Should the proposed amendments to paragraphs .12 and .15-.17 be available only on a scaled basis (e.g., only to firms that issued audit reports for fewer than 100 issuers in the prior calendar year)? If so, why, and what should the relevant thresholds be? Answer : This commenter does not believe the proposed amendments to paragraphs .12 and .15 - .17 should be available or implemented on a scaled or tiered basis. All registered firms should be subject to these provisions. Whether or not these provisions should have a tiered structure according to firm size or the number of issuer audit reports prepared should be ultimately left to the discretion of the Board, however.

8. Are there additional costs and benefits of the proposed removal of the EQCF requirement that should be considered? Answer : There do not appear to be additional costs and benefits of the proposed removal of the EQCF requirement that should be considered. Discretion of the Board with respect to the removal of EQCF from QC1000 requirements is important considering that in removing the EQCF requirement the Board abates a level of assurance with respect to internal processes and audit quality in audit firms.

9. Would the alternative approach of retaining the EQCF requirement only for firms that issued audit reports with respect to more than 500 issuers during the prior calendar year be appropriate? Why or why not? Answer : The assignment of the EQCF function to a single individual, or more than one person exercising judgment over the QC system adds another area of responsibility to quality assurance in firms' audit practices insofar as reviewing the firm's quality control system and operation, ensuring compliance with QC1000 provisions, and providing oversight to enhance accountability and auditing performance as part of the integrated QC1000 component structure. EQCF, as a measure to improve audit quality and audit processes internal to the firm with an emphasis on minimizing audit risk and strengthening audit quality, presents another reasonable assurance function that is in some ways beneficial, but expensive, redundant and overreaching, and unnecessary, though this should be left to the discretion of the Board.

10. Is there an alternative threshold that would be appropriate? If so, what is that threshold and why would it be appropriate? Answer : It cannot be readily determined if there is an alternative threshold that would be appropriate for implementa-

tion of the EQCF given the overall utility of the EQCF and the expenses involved, including the expense of allocation of, or re - allocating personnel to reviewing and evaluating the firm's QC system and compliance with QC 1000, in addition to its oversight and accountability functions and so on. It does appear the EQCF in its implementation is a proxy for official legal - administrative regulation and oversight, and this is perhaps not constructive with respect to the audit environment and represents institutional paternalism that is perhaps against the purposes of better and innovative audit quality methodology and process in this area of endeavor.

11. Would the alternative approach of adopting the requirement for an independent oversight function in the form initially proposed be appropriate? Why or why not? Answer : The effect or impact of the alternative approach of adopting the requirement for an independent oversight function in the form initially proposed in which there is governance for audit firms of more than 100 issuers cannot really be determined. The purpose of such oversight invites additional uncertainties – economic and human capital costs, costs of allocating or relocating personnel, the marginal costs of additional assurance of this function, office and engagement politics, independence challenges, and more – and the additional oversight within the framework of assurance certainties of larger firms appears unnecessary and un - constructive given the proper and practical expediency often needed in the audit process. Such expediency integrates, in a structured and consistent, complete way different timeliness considerations, competence considerations, reasonable assurance in the production of audit work, relevance and reliability of what in this case are innovative and more precise methodologies and processes.

12. Are there other mechanisms that provide an independent oversight function that should be considered? If so, what are they, and what are their associated costs and benefits? Answer : It is possible, though not absolutely certain, that functions such as shareholder activism and stakeholder interests in addition of course to self – regulation, that the independent oversight function within the context and environment of the audit quality subject matter is largely moot, and represents, if implemented, another level of compliance and economic costs that are unnecessary and perhaps entirely specious. The principle of increasing audit quality by increasing official audit oversight under the circumstances only represents another way to apply unwarranted legal – administrative pressure on audit firms. This also results in an almost real - time challenge to audit firms' competence, and evaluative - judgment

faculties concerning audit issues, and for audit firms opens up a dialogue of compliance requirements in addition to QC system implementation costs, etc., that given the constraints involved as well as potential atomization in auditor examinations that is beyond the scope of most all audit practice.

13. Are the proposed amendments to paragraph .53e sufficiently clear and appropriate? If not, why not? Answer : The proposed amendments to paragraph . 53e are sufficiently clear and appropriate under the conditions by which the Board wishes to distinguish between, mention, "inside" stakeholders who either know or have information as to the nature and process of metrics computations, and "outside" stakeholders who must be provided information as to the nature and process of audit metrics computations that are communicated. This is to be avoided.

14. Would allowing firms to provide an explanation of metrics on their website adversely affect the utility and comprehensibility of metrics made public for investors and other users? If so, how? Answer : While publishing an explanation of metrics computations on a web site is not overall adverse to the utility of metrics that are constructive and intended to be made public, it is possible given audit requirements applying to public web site information that the web content would have to be certified or somehow verified and validated. There is uncertainty as to the motivations behind this question as web sites change, and publishing metrics disclosures information on a web site that is vital to the quality of the audit and to financial statement disclosures apart from the actual, material disclosure document(s) might distort first the significance or importance of the disclosures and then raises the issue of whether or not the information published on the web is part of the metrics disclosures in the audit report in a legal sense. These items and related issues should be determined before allowing the policy of publishing metrics information that should be accessible to legitimate stakeholders, yes, but also possibly misused by web - savvy actors finding such information and then attacking it.

15. Are the proposed amendments to paragraphs .68a and .68d sufficiently clear and appropriate? Why or why not? Answer : The proposed amendments to paragraphs .68a and .68d are sufficiently clear and appropriate. In reviewing the proposed amendments to paragraph .68a, relating to deficiencies before the publication of the engagement report, the material nature of "free of significant engagement de-

ficiencies" allows for greater scope and a greater level of assurance apart from that originally attributed to the engagement end work product. Paragraph .68d refers to possible insufficiency of processes and procedures as performed, and secondly refers to uncanny or inappropriate conclusions about the audit evidence by the engagement team. Both of these modifications allow for additional assurance concerning evident and material audit deficiencies, and distortions or mistakes in judgment by the engagement team as addressed through quality remedial responses.

16. What, if any, additional direction is needed regarding paragraph .68d? Answer : Whether audit deficiencies are determined given insufficiencies or failures in obtaining audit evidence, and then determined separately or in parallel given mistakes or uncanny, inappropriate conclusions about audit evidence, the engagement team must carry out remedial activities starting with monitoring and reviewing audit evidence obtained, monitoring and reviewing the engagement environment, and other factors. Limiting the requirement to evaluate deficiencies based upon the provisions of paragraph .68d with a primary emphasis on work that was not performed to support the conclusions of the audit and applying a practical remedial (corrective) action that is effective and according to a proper risk – based approach is entirely appropriate in engagements before the audit report is issued and before engagement quality review.

17. Would the proposed amendments to .68d reduce the complexity, subjectivity, or costs associated with evaluating engagement deficiencies across other engagements? Please explain. Answer : The proposed amendments to .68d reduce the complexity, subjectivity and costs associated with evaluating engagement deficiencies across other engagements as the approach of the proposed amendments has to do with an emphasis upon remedial (corrective) action and current and other engagements of the firm. Any findings of deficiencies that would then invite the provisions of paragraphs .68a through .68c.

18. Are the proposed amendments to the definition of QC deficiency to take into account other quality responses (e.g., compensating responses) appropriate and clear? Why or why not? Answer : See the response to question 17 in this writing; and the proposed amendments to the definition of a QC deficiency to take into account other quality responses (e.g., compensating responses) that are appropriate and clear insofar as the deficiency definition is amended as a QC deficiency in evidence only when

(other quality responses have been implemented to address the same risk, and) "other quality responses do not achieve the relevant objectives."

19. Is permitting firms to choose their own evaluation date to conclude on the effectiveness of the QC system appropriate? Why or why not? Answer : Permitting firms to choose their own evaluation date to conclude on the effectiveness of the QC system seems appropriate in allowing flexibility to firms that required a different evaluation date other than September 30, either for firm – specific reasons, reasons involving the audit environment or industry or economic sector reasons that have an effect upon compliance deadlines. The choice of one's own evaluation date also possibly saves regulators from a glut of reports and forms as submitted on or about November 30 of each year.

20. Is five months an appropriate amount of time for the firm's QC system to operate before requiring the firm to evaluate its QC system for the first time as of its selected evaluation date? If not, what length of time would be appropriate? Answer : The Board has undoubtedly studied this subject matter in allocating five months for the firm's QC system to operate before requiring the firm to evaluate its QC system for the first time as of its selected evaluation date. Five months does seem reasonable in the circumstances, though it has not been readily disclosed why the Board has chosen a five month preliminary period, indicating some possibly arbitrariness in this selection of the amount of time for the firm's QC system to operate before the evaluation date. Given the possible arbitrariness of the selection of time period for QC1000 operation before evaluation is possible, why not allow six months or 180 days as the preliminary period requirement with respect to the firm evaluating its QC system for the first time?

21. Is the proposed evaluation framework for concluding on the effectiveness of a firm's QC system, including the three proposed conclusions in paragraph .77, sufficiently clear and appropriate? Why or why not? Answer : The proposed evaluation framework for concluding on the effectiveness of a firm's QC system, including the three proposed conclusions in paragraph .77 are sufficiently clear and appropriate given the strict requirements for the continuous, iterative audit quality control process and the changes in the firm's audit risks, engagements and operations. One might mention in response to this question that mentions the three conclusions of

paragraph .77 that the seriousness, severity and pervasiveness of audit quality deficiencies are not of the same scope, nor are they of the same scale for all firms.

22. Are the factors to evaluate the severity and pervasiveness of unremediated QC deficiencies sufficiently clear and appropriate? Why or why not? Answer : The factors cited in paragraph .78a-h to evaluate the seriousness, severity and pervasiveness of un – remediated QC deficiencies in reaching the evaluation conclusion under paragraph .77 are appropriate in consideration of each QC deficiency individually or in combination, and considering both qualitative and quantitative implications. These factors appear to specifically and broadly (as well) address the ability of the audit firm to achieve its reasonable assurance objective, and to also address the breadth of the effect(s) of any deficiency or deficiencies on the QC system in a consistent, reliable and relevant way across all engagements.

23. Is the proposed removal of "major QC deficiency" from QC 1000 appropriate? Why or why not? Answer : The proposed removal of the "major QC deficiency" provision from QC 1000 is appropriate as the firm evaluation process should be aligned with the language in paragraph .77 that excludes "major QC deficiency" conditions as revised. The examples of "major QC deficiencies" should remain part of QC 1000 in modified form, however, in facilitating the evaluation of the seriousness, severity and pervasiveness of un – remediated QC deficiencies. The requirement for a binary conclusion on the effectiveness of the firm in achieving a QC system (objective) that is effective or not effective with respect to reasonable assurance in the design, implementation, and operation of its QC system is also appropriate.

24. What, if any, additional direction is needed regarding the possible conclusions on the effectiveness of the firm's QC system in paragraph .77? Answer : Paragraph .77 of QC1000, that represents the P.C.A.O.B. QC Form evaluation and reporting provisions, with specific deadlines and reporting rules, ensures the firms' continuous, iterative quality control process. Paragraph .77, in view of QC system requirements is necessary given the need to incorporate factors, roles and considerations of a changing audit environment into the assessed risks, operations and engagements of the firm with the purpose of protecting investors and other financial statement users.

25. Are the proposed conforming amendments to Rule 2203A and Form QC appropriate? Why or why not? Answer : The proposed conforming amendments to Rule 2203A and Form QC are appropriate in that the amendments improve the coherence of QC1000 requirements, and allow for expedience and efficiency of QC Form compliance.

26. Would the alternative evaluation framework with a binary conclusion (i.e., that the QC system is either effective or not effective in achieving the reasonable assurance objective) be more appropriate for evaluating the effectiveness of the QC system? Why or why not? Answer : That the alternative evaluation framework with a binary conclusion is more appropriate for evaluating the effectiveness of the QC system is undefined insofar as risk – based or probabilistic modes of analysis often integrate more than a binary conclusion. As much is evident, though such modes of solution analysis would be less helpful in the circumstances and the binary solution proposed is characterized by greater utility and effectiveness as a "bright – line" evaluation framework.

27. Under the alternative evaluation framework with a binary conclusion, would it be appropriate to retain the factors in paragraph .78 as adopted? Why or why not? Are there other factors that would be helpful in determining the evaluation conclusion? If so, what are they, and how would they be helpful? Answer : Under the alternative evaluation framework with a binary conclusion, it would entirely be appropriate and constructive to retain the factors listed in paragraph .78 as adopted. These factors align QC1000 language with other quality management standards and at the same time retain its structured process, including specific factors for consideration, to guide the evaluation in the proper audit quality environment. In the annual evaluation of the firm's QC system, and in reaching the conclusion required by paragraph .77, the factors listed and as adopted allow for firms to reach a clear and coherent, consistent conclusion, that is determinative and informative given the reasonable assurance objective.

28. Are the proposed amendments to paragraph .84 sufficiently clear and appropriate? If not, why not? Answer : The proposed amendments to paragraph .84 are suffi-

ciently clear and appropriate given required conformity with paragraphs .81 through .83 and the availability of QC documentation "that permits timely retrieval."

29. Is the proposed amendment to retain documentation for five years sufficiently clear and appropriate? If not, why not? Answer : The proposed amendment to retain documentation for five years is sufficiently clear and appropriate per modification to paragraph .86.

30. Are the proposed amendments to Form 1 and Form 2 in Appendix 3 appropriate? If not, why not? Answer : The proposed amendments to Form 1 and Form 2 in Appendix 3 are appropriate and clearly stated concerning Board rules, and as including an item in which firms confirm whether firms have designed a QC system in accordance with QC 1000.

31. Should a firm applying for registration be required to report on Form 1 which quality management standard(s) (e.g., QC 1000, ISQM 1, or SQMS 1) its QC policies are based on? Answer : A firm applying for registration should be required to report on Form 1 which quality management standards its QC policies are based on if other than QC1000. This commenter disclaims on the ISQM and SQMS frameworks as equivalent to QC1000.

32. With respect to the design and implementation costs associated with the QC 1000 requirements currently under consideration for amendment by the Board, what are the costs firms have already incurred and anticipate incurring, and how have or will those costs impact audit fees? To the extent feasible, please quantify your response and explain your methodology. Answer : The firm has currently incurred some paperwork preparation costs as well as internal costs involved with first recognizing the need for audit quality compliance and then reviewing the literature including P.C.A.O.B. literature, pronouncements, staff updates and related documents. Costs for a design – only QC1000 environment at the firm might be close to $ 1 , 000 . 00, in addition to the value involved in ensuring preparedness to process the new compliance information.

33. How would the proposed amendments impact the costs you expect firms will incur to design, implement, and operate a QC 1000-compliant system? To the extent feasible, please quantify your response and explain your methodology. Answer : Given the document preparation and processing, reviewing of information and rules, etc., to the present time, the costs expected that the firm will incur to design, implement, and operate a QC1000 – compliant system are foreseeably minimal, especially given the design – only provisions of QC1000.

34. Have the economic considerations fairly considered the potential impacts of the proposed amendments? If not, please describe any other potential economic impacts of the proposed amendments. To the extent feasible, please quantify your response and explain your methodology. Answer : Economic considerations have factored in the potential impacts of the proposed amendments in an adequate fashion. It is undetermined how much actually this has cost apart from, principally, document preparation costs, and the economic effect of further compliance, while it promises to be of significant impact, cannot be determined at this time.

35. Would the proposed amendments have a disproportionate impact on smaller audit firms or EGCs? If so, please describe how. To the extent feasible, please quantify your response and explain your methodology. Answer : It is difficult to determine exactly if the proposed amendments have a disproportionate effect or impact on smaller audit firms or EGC's concerning compliance as smaller audit firms typically do not perform the same types of services as larger firms operating on a much larger, even extremely larger comparative scale. Proportionally, the smaller audit firms will have integrated QC1000 for much less economic and monetary costs than the larger firms with a good – size subset of their operations devoted to compliance with QC1000 and related, and other audit quality frameworks, rules, guidelines, principles and so on.

36. Are there alternative approaches that would better achieve our regulatory objectives? How would these approaches impact the costs you expect firms will incur to design, implement, and operate a QC 1000-compliant system? To the extent feasible, please quantify your response and explain your methodology. Answer : Implemen-

tation of QC1000 is an incontrovertible and extremely valuable contribution to audit quality assurance while there remains an approach of peer – review and self – regulation compliance with respect to the rules and audit quality that might still be desired by some. Alternative approaches will not better achieve the regulatory objectives at hand given the innovative audit quality methodology and processes needed . Alternative approaches to QC1000 as developed and used in the audit quality approach (in designing, implementing and operating a QC system) will add to the economic and monetary expenses of implementing an audit quality methodology and process in the current auditing environment. The related costs and related while operating a QC1000 system at the same time will add significant overhead given the scale of audit engagements of the firm.

37. Are there any other studies or data that would inform our analysis of the potential economic impacts of the proposed amendments or potential alternative approaches? If so, please direct us to them and explain how they would inform our analysis. Answer : The P.C.A.O.B.'s economic analysis framework, the study by the American Accounting Association Auditing Standards Committee and the 2024 publication by Deloitte examining implementation and related adjustments as well as timing (SEC considerations), economic and operational concerns; have appeared to suffice concerning the need for implementation and operability of a QC1000 system, including amendments, that is valuable and functional for auditing firms. In the place of QC1000 the P.C.A.O.B. might have chosen to require computing – based audit quality tools, or to target audit quality issues based upon perceived risk, or just to hire and keep greatly experienced audit staff in addition to attempting to build a robust QC system at each firm. The QC system approach makes audit quality under QC1000 compliance constructively, as innovated, and as needed a highly valued framework in an approach to improved engagement quality in the audit environment, and quite possibly at a higher level of assurance depending upon how the QC system is positioned and used.

Sincerely and respectfully yours,

Thomas H. Spitters, C.P.A.

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