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Office of the Secretary
Public Company Accounting Oversight Board
1666 K Street, NW
Washington, DC 20006-2803

Re: PCAOB Rulemaking Docket Matter No. 057; Supplemental Request for Comment: Proposed Amendments to QC 1000, A Firm's System of Quality Control, & Related Rule and Forms

Dear Office of the Secretary:

Forvis Mazars, LLP ("Forvis Mazars" and/or "we") appreciates the opportunity to comment on the Public Company Accounting Oversight Board's ("PCAOB" and/or "the Board") supplemental request for comment on proposed amendments to QC1000, *A Firm's System of Quality Control* ("QC 1000"), and related amendments. We appreciate the Board's willingness to revisit targeted areas of the standard during the implementation period and to propose changes that improve clarity, operability, and alignment with other quality management standards while preserving investor protection.

Overall Support for the Proposed Amendments

Overall, we strongly support the proposed amendments. Most notably, we appreciate the Board's efforts to provide more flexibility for specified roles and responsibilities, remove the External QC Function requirement, allow firms to select their annual evaluation date, revise the QC system evaluation conclusions to align more closely with other quality management standards, and reduce the documentation retention period from seven years to five years. These changes respond to concerns we and others raised in prior comment letters. Collectively, these amendments will improve the operability of QC 1000 without impacting the improvements in quality that will come with its adoption. The benefit is particularly important for firms like Forvis Mazars outside the top six Global Network Firms, where prescriptive requirements that deviate from existing quality management frameworks have created disproportionate cost and operational burden without a corresponding improvement in audit quality, as we noted in our February 1, 2023, letter to the PCAOB and September 24, 2025, letter to the Securities and Exchange Commission ("SEC").

Documentation Retention & the Reach of the Experienced Auditor Threshold

As indicated above, we support the Board's proposed documentation amendments. The focus on timely retrieval and the reduction in the retention period from seven years to five years are helpful and respond to concerns raised in our February 1, 2023, letter to the PCAOB and our September 24, 2025, letter to the SEC. However, we believe additional clarity is still needed regarding the amount of documentation expected, particularly how firms should apply the reperformance standard and experienced auditor threshold.

In particular, we believe the Board should clarify whether the same documentation expectations apply to both the firm's overall evaluation and conclusion on its QC system and the day-to-day execution of individual quality responses. These are related, but different, types of documentation. Documentation supporting the firm's evaluation and conclusion, including risk assessment documentation and monitoring and remediation results, is generally more centralized and better suited to a five-year retention period. Execution-level documentation, however, is often much more detailed and may reside in several systems that change over time. Retaining this information for prolonged periods can be impractical, as many underlying records are operational in nature and intended to serve short-term business purposes. For example, access provisioning and deprovisioning activities occur on a frequent basis, generating a significant volume of supporting documentation. The detailed evidence associated with each activity, including system logs, is currently often retained for only a limited period.

We are not seeking to reduce the rigor of the quality responses themselves or the firm's responsibility to design, operate, monitor, and test them appropriately. Rather, we request that the Board consider a shorter retention period for detailed execution-level documentation. For annually inspected firms, that period could extend through completion of the PCAOB inspection for the applicable year, which is typically 18 months to two years. We believe this would preserve the information needed for inspection while avoiding the operational challenges of retaining detailed, system-based execution evidence for five years.

Conclusion

We appreciate the Board's consideration of these comments and its willingness to make targeted changes to improve the clarity and operability of QC 1000. We are supportive of the proposed amendments. Our comments are intended to seek further clarity on one area important to implementation: the scope of documentation subject to the experienced auditor threshold and five-year retention requirement.

We would be pleased to discuss our comments or answer any questions. Please contact Will Neeriemer, Chief Quality Officer at Will.Neeriemer@us.forvismazars.com or Toby Akrab, National Director of A&A PSG Quality Management at Toby.Akrab@us.forvismazars.com with any questions regarding this response.

Sincerely,

Forvis Mazars, LLP

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