

**From:** [Joe Dugger](#)  
**To:** [Comments](#)  
**Subject:** The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion  
**Date:** Wednesday, May 18, 2016 10:32:33 AM

---

The PCAOB needs to rein in the proliferation of new requirements that are driving the cost and complexity of audits with minimal or NO positive impacts to the benefits derived from the audit process and reporting. I've witnessed layer and layers of "additions" of processes, procedures and reporting as a result of the PCAOB's work and find it solely lacking in substance of better informing the reader of audited financial statements. In my opinion, the PCAOB needs to get members on the board and needs to incorporate a practical application understanding to what they implement.

I would NOT be in favor of the proposed additions PCAOB is proposing.

Joe Dugger  
VP & CFO  
RSR Corporation  
2777 Stemmons Frwy  
Suite 1800  
Dallas, TX 75207  
(214) 583-0391 Direct  
(214) 637-6524 Fax

[www.rsrcorp.com](http://www.rsrcorp.com)

**CONFIDENTIALITY NOTICE:** This e-mail message, including any attachments, may contain legally privileged and/or confidential information. If you are not the intended recipient(s), or the employee or agent responsible for delivery of this message to the intended recipient(s), any distribution, copying, or retention of this e-mail message, or any attachments, is strictly prohibited. If you have received this message in error, please immediately notify the sender and delete this e-mail message from your system. This e-mail does not constitute a consent to the use of sender's contact information for direct marketing purposes or for transfers of personal data to third parties.