

From: [Robert Mullins](#)
To: [Comments](#)
Subject: PCAOB Rulemaking Docket Matter No. 37
Date: Wednesday, December 14, 2011 4:59:37 PM

Dear PCAOB,

These comments are my personal comments and not those of the firm.

I have read your request 37 and some of the numerous comments.
I do not believe a year-based rotation in auditors is the effective solution you are seeking.

Suggested problem re-statement:
How do you motivate to achieve objective audits in the current climate of entwined interdependency of auditee knowledge and audit fees?

Suggested possible solution you can truly implement without a long process.
Separate the auditee knowledge from the audit fees.
Do it where man-hours of either the previous actual or new firm estimated audit exceed 160 hours for all personnel.
That is based on a 4 person team working 5 days.
Audits larger than that are where the rub is and only that is where separation should occur.
Don't base it on years, or fees; base it on risk and risk is associated with the hours.
For those under that, see your footnote 29 regarding paying a pool and you get an auditor assigned to you from the pool; you do not select them. However, the auditee knowledge becomes property of the pool, just the lay of the land, not the tests, for use by the next assigned auditor.

Please contact me if any questions or comments.
Regards,

Bob

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