
From: Glenn Mifflin
Sent: January-15-14 3:00 PM
To: CPAB Consultation
Subject: Comments on Protocol for sharing CPAB inspection findings with Audit Committees

Question 1

Yes, the information shared under this protocol will assist Audit Committees in their oversight role. It will likely have a positive influence in improving audit quality. Notwithstanding the confidentiality issues reflected in P 14 and 15, would like to see a similar public reports as is the practice in the USA and UK particularly as regards firms and those uncorrected failures/disagreements outstanding after 1 year.

Question 2

Yes, protocol should, I believe, protect the confidentiality of RI specific inspection findings.

Question 3

No additional comments