

From: Michele Chaisson <Michele.Chaisson@NavEnergy.com>
Sent: Friday, February 17, 2023 10:52 AM
To: Comments
Subject: [EXT]: Docket 028: Proposed Auditing Standard Related to Confirmation and Related Amendments to PCAOB Standards

I am writing to encourage you to reconsider the proposed auditing standard. As per the IIA, I would like for you to:

- Maintain AS 2605 as the standard for evaluating internal auditors' involvement in the confirmation process.
- Make modifications to the proposed language contained in the section "Using Internal Audit in the Confirmation Process."
- Strike the new addition to section .27 "Using Internal Auditors to Provide Direct Assistance to the Auditor."

The relationship between internal audit departments and the external auditor can and should be maintained between them. Both parties are bound by professional standards and ethics that can protect against the risk that you seek to mitigate. Further, this standard erodes the legitimacy and credibility of an entire profession unnecessarily, putting careers and livelihoods at risk.

I strongly encourage you to consider the damage that will be done to the internal audit profession and to the internal/external auditor relationship by beginning down this path.

Sincerely,

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