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Sent: Thursday, February 23, 2023 2:44 PM
To: Comments
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Subject: [EXT]: [Public] PCAOB Rulemaking Docket Matter No. 028

Good Morning

The PCAOB should keep current standards for external auditors while adding emphasis that reliance on internal auditors, even acting as intermediaries, does not minimize or remove external auditors' accountability to ensure the confirmation process meets professional standards.

Thank You

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USAA Classification: Public

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