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**From:** Jim Roberts [mailto:jimr@twcareers.com]  
**Sent:** Monday, October 29, 2007 9:35 AM  
**To:** Comments  
**Subject:** "Preliminary Staff Views - October 17, 2007"

I intend on having full comments soon, but I would like to point out quickly, that your title is extremely misleading and could lead auditors to wrong conclusion about what they are charged with under AS#5.

AS #5 **An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements** directs the auditor in methodology of evaluating ICFR.

Your Staff Guidance is titled, **AN AUDIT OF INTERNAL CONTROL THAT IS INTEGRATED WITH AN AUDIT OF FINANCIAL STATEMENTS: GUIDANCE FOR AUDITORS OF SMALLER PUBLIC COMPANIES** You left out "Over financial Reporting". The audit firms I deal with are having enough trouble distinguishing between "internal controls" and ICFR, without being confused by an official pronouncement that is misleading. I implore you to clarify exactly what type internal controls you are addressing.

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