

**From:** [Moye, Jim](#)  
**To:** [Comments](#)  
**Subject:** PCAOB Rulemaking Docket Matter No. 37  
**Date:** Monday, December 05, 2011 5:43:39 PM

---

In considering the matter of mandatory audit firm rotation, I am supporter of mandatory rotation.

I have served on both sides of the fence as auditor and as an issuer of financial statements. There are certainly arguments to support both mandatory rotation and non-mandatory rotation. However, I feel that having a fresh set of eyes and a new firm method of auditing is more beneficial of the issuer of financial statements and the reader of those statements than having the long-term retention of auditor knowledge about the client.


A retention period of auditors should be at least five years and not more than ten years.

Thank you for bringing up this matter for consideration.

**Jim Moye, CPA**

Chief Deputy Comptroller  
Orange County Comptroller  
201 South Rosalind Ave., 4<sup>th</sup> floor  
Orlando, Florida 32801

 [www.occompt.com](http://www.occompt.com)

 (407)-836-5690