

From: [Jason Starn](#)
To: [Comments](#)
Subject: Audit rotation
Date: Tuesday, December 06, 2011 9:54:49 AM

PCAOB,

I am a student at Rutgers University currently taking my audit course. This topic has come up multiple times in classroom discussion as we are following along with news releases related to this topic.

I personally agree with the decision to rotate audit firms every five years, I think that this would make the quality of the audit that much more sound. My logic behind this is knowing that your work is going to be reviewed by the next firm that comes in, it would require the audit firm to conduct their audit in a completely fair manner.

Another issue that this would help out with is auditors acting in an unethical fashion. For instance, most of the major frauds that have taken place have been a result of auditors overlooking some material misstatement that the company is trying to hide.

In total this new law would not only create a new standard that audit firms will abide to, but it will also be beneficial to companies and audit firms in the way of protection from a rouge employee.

Jason Starn

Sent from my iPhone