

**From:** [Jim Grace](#)  
**To:** [Comments](#)  
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After mandating rotation, some European countries are finding that rotation does more harm than good. What experience do we have in the U.S. that is would be different here? I submit that we have little more than academic theory as has been articulated in many of the comments already submitted.

It is being suggested that auditors have become too greedy and unprofessional to do competent work for more than a brief period of time. Rather than rotating greedy unprofessional auditors to another unsuspecting company, lets solve the problem through stern disciplinary action rather than foisting them off on somebody else. Unless we can develop some confidence in our ability to be independent and discipline ourselves in the process, let us turn the task over to government rather than playing musical chairs!

Jim Grace