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International Auditing and Assurance Standards Board
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Dear Board Members and Staff

Invitation to Comment - IMPROVING THE AUDITOR'S REPORT

Grant Thornton International Ltd (Grant Thornton) is pleased to have the opportunity to comment on the *Invitation to Comment - IMPROVING THE AUDITOR'S REPORT*. We appreciate the International Auditing and Assurance Standards Board (the Board) addressing this subject and respectfully submit our comments and recommendations.

Grant Thornton supports the expansion of the auditor's report, where necessary, to better address user needs and we believe that the Board's approach will result in the auditor's report providing more relevant information to the users of financial statements.

You will note that we endorse many of the suggested changes. Where we believe the approach could be strengthened and/or other alternatives should be considered, we have provided our suggestions. In summary, we recommend that the Board's proposed direction and approach could be strengthened by:

1. responding more quickly to users' call for change by amending ISA 706 on a priority basis to encourage the use of emphasis of matters and other matters paragraphs in auditor reporting.
2. increasing outreach activities with the IASB and IOSCO, specifically to encourage IOSCO to sponsor a standard setting process with respect to establishing an international regulatory disclosures framework that supplements the disclosures required by accounting frameworks. We believe that accounting frameworks will not, in and of themselves, meet users' information needs about the entity.
3. back-testing the proposals to specific cases experienced during the global financial crisis. This approach would help the Board, and other participants in the financial reporting supply chain, measure the effectiveness of the proposals and set priorities.
4. requiring the use of auditor commentary for listed entities and encouraging auditors and preparers to voluntarily adopt the enhanced approach for other entities. After two reporting cycles, the Board may consider expanding the

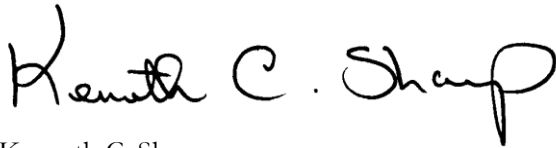
application of the standard to a wider group of entities after obtaining feedback application in practice.

5. allowing the auditor the ability to judge whether commentary on the use of the going concern basis of accounting is necessary in the circumstances.
6. using technology to increase users' ability to understand the responsibilities of auditors, management and those charged with governance by including website links in the auditor's report to content that expands upon the summary explanation proposed in the ITC.

Details of the above recommendations and our responses to the Board's request for specific comments are provided in Appendix I.

We would be pleased to discuss this letter with you. Please contact Richard Wood at (905) 466-8710 if you have any questions.

Sincerely,



Kenneth C. Sharp
Global Leader - Assurance Services
Grant Thornton International Ltd

1. Will the identified improvements to the auditor's report meet users' demands for greater transparency about the financial statements and the audit and provide the value that is sought? Why or why not?

We believe that the identified improvements will provide value by meeting some of the user's expectation for greater transparency, and we therefore believe that the Board should move forward in its effort to improve the auditor's report.

The consultation paper in paragraphs 7 and 8 does an excellent job in explaining that a holistic approach, one that is synchronized with improvements to corporate governance and financial reporting more broadly, is needed to provide the value that stakeholders seek. We therefore agree with the comments in the ITC that there is a risk that changes to auditor reporting alone, or changes not synchronized with others, will not provide the value that is sought by users.

The risk of not taking a holistic approach is an outcome having the unintended consequence of increasing the expectation gap. This risk is likely impossible to measure. In the consultation paper, the chairman noted that the global financial crisis was one source that spurred users to want to know more about individual audits and to gain further insights into the audited entity. Perhaps the Board and other organizations, which have entity reporting standard setting authority, could estimate this risk by back testing proposals to specific cases experienced during the crisis. This exercise would also help the Board, and other participants in the financial reporting supply chain set priorities on the potentially large number of possible alternatives; and evaluate the costs and benefits associated with the proposed changes.

Grant Thornton recognizes that the desire to take a holistic approach to entity and auditor reporting may conflict with the need to make improvements in practice on a timely basis. We therefore wish to make it clear that, despite the risk described above, we support the Board's desire to make changes to auditor reporting with the objectives of enhancing the user's understanding of (a) the financial statements and (b) the audit itself, even if these changes cannot be coordinated comprehensively with initiatives of others.

2. Are there other alternatives to improve the auditor's report, or auditor reporting more broadly, that should be further considered by the IAASB, either alone or in coordination with others? Please explain your answer.

Grant Thornton would like to make two suggestions.

First, we believe there is a need and a way to act in a more timely manner.

The standard setting process, for excellent reasons, takes significant time. We are therefore concerned that if the Board focuses solely on the strategy described in the ITC then the outcome will not be seen by users to be acting on their concerns in a timely manner. The financial crisis occurred in 2008. It is likely that the standards contemplated in the ITC could not be issued before 2014 and not effective until 2015. Users, regulators and others, however, likely will not view this result as responding in a timely manner to their needs.

Paragraph 5 of the consultation paper states that the ITC sets out the indicative direction proposed by the Board for the future auditor's report. The theme of this direction, being one placing emphasis on auditor commentary, differs from the theme presently articulated in ISA 706. The ITC calls for wide spread use of commentary whereas ISA 706, paragraph A2 indicates that widespread use of emphasis of matter (EOM) paragraphs diminish the effectiveness of the auditor's communication of such matters.

We therefore suggest that the Board consider amending ISA 706 on a priority basis. We believe that this approach could satisfy many of the identified user needs and be completed more quickly than an

approach that solely pursues the development and implementation of entirely new standards on auditor commentary. Such a strategy would also remove the inconsistency of themes discussed above.

For example, changes to ISA 706 could include:

- lowering the bar in the requirements from “such importance that it is fundamental to users’ understanding” to “issues that, in the auditor’s judgment, are likely to be most important to users’ understanding”, an example of which would be financial statement items and disclosures that contain high estimation uncertainty;
- changing ISA 706, paragraph A2 to encourage the use of EOM and Other Matter (OM) paragraphs; and
- providing example reports that illustrate EOM and OM paragraphs that would appropriately enhance users’ understanding of the entity’s financial statements, with respect to the items placed in the EOM paragraph(s), and to the audit, with respect to the items placed in the OM paragraph(s).

We included estimation uncertainty as an example above, as we believe this topic is often the center of users’ misunderstanding of the financial reporting risks faced by the entity, including such critical items as the measurement of the entity’s revenue and the valuation of the entity’s assets and liabilities. Areas of high measurement uncertainty likely would be most important to users and it would therefore be appropriate for the auditor to draw attention to such matters; and if appropriate in the circumstances, provide the user with certain information on how the audit addressed such matters.

An approach that changes ISA 706 to have more frequent EOM and OM paragraphs combined with examples published through an IAPN may be the most efficient and effective approach. We believe that taking this approach would enable the Board to have a revised ISA 706 reporting standard in place in 2013. The Board could also signal that further enhancements are planned for 2014 or 2015 based on the feedback from the ITC.

Our second suggestion is for the Board to increase discussions with both the International Accounting Standards Board (IASB) and with the International Organization of Securities Commissions (IOSCO).

Grant Thornton is encouraged by the Board’s outreach to the IASB on issues relating to the use of the going concern assumption and material uncertainties. Entity reporting and auditor reporting will require use of technical terms and it is critical that preparers, auditors and users (including regulators) have a consistent understanding of the terms used in practice and their meaning. This understanding is also fundamental to execution and therefore an input into audit quality.

In addition to the confusion around material uncertainties, certain cases of estimation uncertainty are an example of challenges experienced in practice. In estimating fair value, there are cases where the difference between the end points of the range developed by the preparer’s model is a multiple of the preparer’s materiality. If this range is not disclosed to the user in appropriate detail the outcome could widen the information gap by leading the user to believe the financial statements are more precise than they really are. In many situations, the high degree of estimation uncertainty arises from the nature of the inputs and assumptions used in the entity’s measurement process. In this situation, it is likely that the auditor’s model also results in a range that is greater than the auditor’s materiality. Users’ expectations with respect to entity and auditor reporting cannot be addressed without changes to disclosure requirements in this area.

Grant Thornton also encourages the Board and the IASB to increase dialog with IOSCO, specifically to encourage that organization to sponsor a standard setting process with respect to establishing an international regulatory disclosures framework that supplements the disclosures required by accounting frameworks. We believe that accounting frameworks will not, in and of themselves, meet

the users' information needs about the entity. Specifically, (a) the financial report model, being historical; and (b) material uncertainties, being linked to significant doubt means that disclosures required by the financial reporting framework would have been insufficient to address the information needs of users at the time of the 2008 crisis. Users needed more information with respect to the outcome of the entity's risk assessment process in order to make judgments on operational risks, such as liquidity risk, that could be catastrophic to the ability of the entity to continue to operate. Securities regulators are in the position to require disclosure of such risks, including the nature and extent of such disclosures. High-quality international standards with respect to disclosures outside of the financial reporting framework may reduce the information gap significantly. Over time, such information may become very important to users and the Board may wish to work with regulators and users to assess the need for assurance on these disclosures.

3. Do you believe the concept of Auditor Commentary is an appropriate response to the call for auditors to provide more information to users through the auditor's report? Why or why not? (See paragraphs 35–64.)

Yes. The report is the auditor's primary means of communicating to users. The content of the ITC does a good job of explaining the principles surrounding the use of auditor commentary. For example, the ITC discusses the importance of the auditor not being the source of original information about the entity. Within this context we support a specific section in the report that has the clear purpose of providing transparency about matters that are, in the auditor's judgment, likely to be most important to users' understanding of the audited financial statements or the audit is a practical approach.

4. Do you agree that the matters to be addressed in Auditor Commentary should be left to the judgment of the auditor, with guidance in the standards to inform the auditor's judgment? Why or why not? If not, what do you believe should be done to further facilitate the auditor's decision-making process in selecting the matters to include in Auditor Commentary? (See paragraphs 43–50.)

Yes.

The ITC does a good job in describing the diverse views of content that could be appropriate and worthy of auditor commentary. In preparing this comment letter, our own information gathering process confirmed the diversity of these views for both commenting on matters about the entity and aspects of the audit itself. For example, views expressed about the overall theme of the commentary ranged from one that focused on the entity (with little value placed on commenting about the audit) to the converse view.

As the Board is already aware, users have expressed a wide range of views about the value of auditor commentary. Such views include:

- In the case of understanding of the financial statements, reference to specific disclosures (the ITC's litigation example) would be valuable. Others did not see value in this approach but did see value if the auditor provided insights on the implications of the entity's disclosure (the ITC's goodwill example).
- In the case of understanding the audit itself, views ranged from any description of audit procedures would not be meaningful and therefore adds little value, to a robust description of the procedures is needed and is valuable.

Our conclusion from this input is that while it may be clear that the concept of auditor commentary has value, the specific content of what should appear in that commentary is far from clear. The information needs of the users could be very different from one situation to another and could be driven by factors as diverse as regional, regulatory or industry expectations. In other words, outside of

the clear need for the concept of audit commentary, international and national standard setters cannot assess with high confidence the specific information needs of users.

We therefore believe that the auditor is in the best position to judge the auditor commentary needs of the users of the entity's financial statements and the audit report. While this judgment may prove difficult, it should not prove to be impossible or impractical. Today the auditor, in applying the concepts of ISA 320, makes similar judgments about the need of the users.

The standard with respect to what to include in auditor commentary could follow the same principles contained in ISA 320. The ITC takes this approach presently by stating that the auditor's identification of the content of auditor commentary is determined by the auditor's judgment of the information needs of users of the financial statements that are most important to their understanding of the financial statements or the audit itself. As in ISA 320, quantitative and qualitative considerations would be important in making this determination.

Application material could help the auditor make these judgments. For example, the auditor could consider the information expectations of users with respect to:

- preparation of financial statements on a going concern basis of accounting;
- existence of material uncertainties;
- financial statement disclosures that can significantly influence the entity's cost of capital;
- factors considered during the assessment of significant risks;
- items with high estimation uncertainty; and
- items that are likely to be most important to the user's understanding of the financial statements.

We appreciate that some users are seeking auditor commentary that includes the auditor's insight into the entity. We also believe that users respect the principles that (1) management has the responsibility to be the original source of information about the entity and (2) auditors have significant ethical responsibilities in this regard. Thus, auditors will have to work with those charged with governance in order to provide commentary that will likely meet the needs of users while simultaneously respecting these two important principles.

Some users value commentary with respect to certain aspects of the audit, including a description of audit procedures. With respect to this type of commentary, Grant Thornton believes that it is important for the Board to preserve the concept that the auditor's opinion relates to the financial statements taken as a whole. We acknowledge that the introductory text in the example report recognizes this point but we feel the content should be expanded to state that the comments are a high-level summary of the procedures performed.

Finally, we believe users would benefit from an understanding of the reasons why the auditor felt that the item was worthy of auditor commentary.

The auditor's assessment of what is likely to be most important to users will not be a process performed in a vacuum. It will be a process performed with feedback over time. Particularly in the initial years of adoption, auditors likely will receive feedback from users, regulators and others on improvements or expectations with respect to the items included in the commentary or on the content of the commentary itself. Over time, this feedback would help auditors make judgments with respect to the content of auditor commentary that will help address the expectations gap.

5. Do the illustrative examples of Auditor Commentary have the informational or decision-making value users seek? Why or why not? If not, what aspects are not valuable, or what is missing? Specifically, what are your views about including a description of audit procedures and related results in Auditor Commentary? (See paragraphs 58–61.)

Our response to question 4 stated that the input we received on the specific examples included:

- In the case of understanding of the financial statements, reference to specific disclosures (the ITC's litigation example) would be valuable. Others did not see value in this approach but did see value if the auditor provided insights on the implications of the entity's disclosure (the ITC's goodwill example).
- In the case of understanding the audit itself, views ranged from any description of audit procedures would not be meaningful and therefore does not add value, to a robust description of the procedures is needed and is valuable.

These results demonstrate that different users have different needs. That is the reason we feel the content of auditor commentary needs to be left to the judgment of the auditor as he or she is in the best position to determine what content is likely to be most important to users.

With respect to describing audit procedures and related results, our response to question 4 concurred with the Board's desire to preserve the concept that the auditor's opinion relates to the financial statements taken as a whole and to avoid the appearance of providing piecemeal opinions or limited assurance with respect to specific financial statement elements. Requirements and application material with respect to commentary on the audit itself needs to guide the auditor to provide information in a manner that, while informative, indicates the comments are a high-level summary of procedures that do not represent assurance on a specific item.

6. What are the implications for the financial reporting process of including Auditor Commentary in the auditor's report, including implications for the roles of management and those charged with governance (TCWG), the timing of financial statements, and costs? (See paragraphs 38 and 62–64.)

It is important to preserve the role of management and those charged with governance in the financial reporting process. We believe that investors and other users of financial statements respect the principle that management has the responsibility to be the original source of information about the entity and that those charged with governance oversee the audit process on behalf of the company. We believe that the Board's proposals with respect to auditor commentary would appropriately continue to recognize the various roles of management, those charged with governance and the auditor.

There are two cost implications to the auditor that we would like to mention.

1. The cost of completing the audit will increase. Auditor commentary is a new requirement that will require the attention of the senior people on the audit team. Activities will include identifying items worthy of commentary, drafting content and communicating the commentary to management and those charged with governance. Report preparation costs will also increase in special case situations such as when applying the comparative financial statements approach in ISA 710, special purpose financial statements and when reporting on historical financial information other than a complete set of financial statements.
2. The cost of legal services likely will increase. Auditor commentary makes audit activities explicit that were previously implicit. This change, while not necessarily increasing liability, may result in increased legal actions in certain environments and therefore increase the cost auditors experience in this area.

The cost implication to preparers is similar to those faced by auditors. Auditor commentary will require the attention of the senior people in the entity's management team and those charged with governance.

The proposals may also increase the time needed to complete the financial reporting process. This outcome is likely during the initial implementation period and would diminish over time as entities and auditors develop experience in addressing the new requirement.

7. Do you agree that providing Auditor Commentary for certain audits (e.g., audits of public interest entities (PIEs)), and leaving its inclusion to the discretion of the auditor for other audits is appropriate? Why or why not? If not, what other criteria might be used for determining the audits for which Auditor Commentary should be provided? (See paragraphs 51–56.)

Grant Thornton suggests that auditor commentary initially be a requirement for listed entities only.

We suggest that focusing on listed companies initially is appropriate for the following reasons.

- Public interest entities (PIEs) mean different things in different jurisdictions. Requiring application to all PIEs will scope in numerous entities where the value of auditor commentary is not obvious. Depending on the jurisdiction, many of these entities may be very small entities.
- Listed entities are a defined group and having this narrower scope may help in defining criteria that auditors could apply to identify items worthy of auditor commentary.
- The Board does not have sufficient information upon which to evaluate benefits and cost, making it appropriate to restrict application until additional information is available.
- The call for change stems primarily from the users in the listed-entity community.

After two reporting cycles the Board could gather information with respect to the costs and benefits of the new reporting model and then consider whether to broaden its use at that time.

That said, while we believe auditor commentary should initially be limited to listed entities, the concept is applicable to, and may be quite valuable for, all entities. Therefore, the Board should also encourage auditors and non-listed entities to apply the concept in practice. Information that might be obtained by applying the concept of auditor commentary to other entities would be valuable to assess the costs and benefits of the approach for those entities and provide additional input to assist in determining whether the standard should then be required for all entities.

8. What are your views on the value and impediments of the suggested auditor statements related to going concern, which address the appropriateness of management's use of the going concern assumption and whether material uncertainties have been identified? Do you believe these statements provide useful information and are appropriate? Why or why not? (See paragraphs 24–34.)

Essentially, the ITC treats the auditor's responsibilities under ISA 570 as worthy of auditor commentary in all situations. While it is clear that this subject is important for some users in some situations, it is also true that there are situations where other users would not value such comments in the report. For example, there are many profitable companies with very strong balance sheets where users may find no value or may even be distracted by the report containing commentary with respect to the use of the going concern basis of accounting on the historical financial statements. In addition, such commentary if compulsory would become boilerplate overtime, which would further reduce the value of this information to users.

Grant Thornton therefore believes that auditor reporting for the use of the going concern assumption on the historical financial statements should not be required for all audits. Instead, the topic should be

one of the items the auditor should consider and make a judgment on whether the users would value auditor commentary with respect to the appropriateness of the going concern basis of accounting.

We are also of the view that users may view auditor commentary with respect to the appropriateness of the use of the going concern assumption as specifically directed towards the entity's ability to continue to operate in the ordinary course of business. To avoid the unintended consequence of increasing the expectation gap, we believe that more clarity is necessary to explain the meaning of the "use of the going concern assumption." For example, auditor commentary in this area, when needed, could take the following form:

Use of the Going Concern Assumption

A fundamental principle of financial reporting is that the entity prepares financial statements on a going concern basis unless management either intends to liquidate the entity or to cease trading, or has no realistic alternative but to do so. As part of our audit of the financial statements, we have concluded that management's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

9. What are your views on the value and impediments of including additional information in the auditor's report about the auditor's judgments and processes to support the auditor's statement that no material uncertainties have been identified? (See paragraphs 30–31.)

Grant Thornton believes that the ITC's example of stating that based on the work performed the auditor has not identified material uncertainties violates two of our guiding principles: (1) unless acting in the public interest as required by law, regulation or professional obligations (for example, issuing a modified opinion) the auditor should not be the source of original information about the entity and (2) the statement implies negative assurance on a specific item. In addition, such commentary if compulsory would become boilerplate overtime, which would further reduce the value of this information to users. We therefore believe that audit commentary with respect to stating that no material uncertainties have been identified should not be a requirement.

We support the Board's outreach to the IASB seeking clarification of (1) whether the criteria for management's use of the going concern assumption is the same as those for deeming the entity as being able to continue as a going concern (2) how the term "significant doubt" should be interpreted in relation to the concept of material uncertainty and (3) what management is expected to disclose in relation to a material uncertainty. Guidance from the IFRS Interpretations Committee will help bring needed consistency to practice.

In addition to disclosure of material uncertainties, research and enhancements to IAS 1 that result in appropriate disclosures by management of the risks that the entity will not continue to operate in the normal course of business (a bar lower than the entity's ability to continue to operate as a going concern) would be valued by users. Users would benefit from a graduated scale of disclosures as the present model is prone to surprising users by having no disclosure in one reporting period to having a material uncertainties disclosed about the entity to continue as a going concern in the following period.

10. What are your views on the value and impediments of the suggested auditor statement in relation to other information? (See paragraphs 65–71.)

We support this requirement and stress the importance that the content does not suggest that the auditor is drawing conclusions that may imply some level of assurance is being provided.

11. Do you believe the enhanced descriptions of the responsibilities of management, TCWG, and the auditor in the illustrative auditor's report are helpful to users' understanding of the nature and scope of an audit? Why or why not? Do you have suggestions for other improvements to the description of the auditor's responsibilities? (See paragraphs 81–86.)

We believe the content explains these roles better than the present approach and will therefore be valued by users. Additional suggested content could be to include information about the auditor's quality control system.

12. What are your views on the value and impediments of disclosing the name of the engagement partner? (See paragraphs 72–73.)

Our view is that this disclosure requirement should be determined by national standard setters because we believe that the value of disclosing the name of the engagement partner would be outweighed by the impediments to requiring such an approach in all jurisdictions.

We do not believe that disclosing the name of the engagement partner would result in that person having a greater sense of personal accountability with respect to the opinion being expressed by the audit firm.

Some jurisdictions require this disclosure presently, and such disclosure appears to work well within the legal frameworks of those countries. However, not all jurisdictions are equivalent when it comes to balancing transparency requirements with liability and individual security protections. It is simply not possible for a standard setter (or any other body) to replicate such protections at the international level. Therefore, we recommend leaving this disclosure to national standard setters.

13. What are your views on the value and impediments of the suggested disclosure regarding the involvement of other auditors? Do you believe that such a disclosure should be included in all relevant circumstances, or left to the auditor's judgment as part of Auditor Commentary? (See paragraphs 77–80.)

Some of the feedback we received expressed the view that disclosing the involvement of other auditors in auditor commentary is inconsistent with the objectives of ISA 600. However, the ITC's example report states in the Auditor's Responsibilities section that the auditor remains solely responsible for the opinion.

There are situations in practice where other auditors play a significant role in the conduct of the audit and providing this information through auditor commentary increases transparency. Consistent with our views in other areas, we believe that this disclosure should be left to auditor judgment on whether this transparency is one of the items that is likely most important to users' understanding of the audit.

Users have expressed interest in having greater insight with respect to the involvement of other auditors and the Board should consider whether ISA 600 can be improved to provide for further transparency in this area.

14. What are your views on explicitly allowing the standardized material describing the auditor's responsibilities to be relocated to a website of the appropriate authority, or to an appendix to the auditor's report? (See paragraphs 83–84.)

We are concerned that placing standard content outside of the report will decrease the frequency that users read this important information. If a reduction occurs the consequence could be to increase the expectations gap.

There are jurisdictions, such as the United Kingdom, where locating standard content to a website is allowed presently. Perhaps these jurisdictions would be willing to provide the Board with their metrics as to the volume of when this information is accessed to either confirm or refute the above concern.

We are in favor of website content, maintained by the IAASB and/or national standards setters that provides users with more detail of the auditor's responsibilities and the responsibilities of others that are involved in the financial reporting process. Auditors, in their report, could provide users with a link to this content. In addition, auditors could maintain their own website content that describes their system of quality control and provide links to this description in the audit report. The approach of providing the user with easy access to enhanced descriptions of roles, responsibilities and systems may prove to be powerful and further reduce the information gap.

15. What are your views on whether the IAASB's suggested structure of the illustrative report, including placement of the auditor's opinion and the Auditor Commentary section towards the beginning of the report, gives appropriate emphasis to matters of most importance to users? (See paragraphs 17–20.)

We are in favor of the Board's proposals.

16. What are your views regarding the need for global consistency in auditors' reports when ISAs, or national auditing standards that incorporate or are otherwise based on ISAs, are used? (See paragraphs 21–23 and 87–90.)

We are in favor of the Board's proposals.

17. What are your views as to whether the IAASB should mandate the ordering of items in a manner similar to that shown in the illustrative report, unless law or regulation require otherwise? Would this provide sufficient flexibility to accommodate national reporting requirements or practices? (See paragraph 17 and Appendix 4.)

Subject to the appropriate exceptions required by law or regulation, we favor an approach that allows the auditor to exercise judgment in the ordering of the items in the report.

18. In your view, are the IAASB's suggested improvements appropriate for entities of all sizes and in both the public and private sectors? What considerations specific to audits of small- and medium-sized entities (SMEs) and public sector entities should the IAASB further take into account in approaching its standard-setting proposals? (See paragraphs 91–95.)

Many of the proposals would benefit users of the types of entities described in the question. For example, such users would likely welcome the change to the placement of the opinion and the enhanced description of responsibilities in the report. These users may not value auditor commentary, as many have access to other sources of information about the entity and may have direct access to management and the entity's auditor. There is potential, however, that enhanced auditor reporting could provide benefits to all entities. Therefore, we believe the Board needs information from the application of the new reporting model before deciding whether to expand the use of the model.