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- **Release No. 34-103803**
- **File No. PCAOB-2025-01**
- **Public Company Accounting Oversight Board; Notice of Filing and Immediate Effectiveness of Proposed Rule Change Postponing the Effective Date of Amendments to Board Standards, Rules, and Forms Adopted on May 13, 2024**

Dear Sir.

Thank you very much for giving us the opportunity to comment on your Public Company Accounting Oversight Board; Notice of Filing and Immediate Effectiveness of Proposed Rule Change Postponing the Effective Date of Amendments to Board Standards, Rules, and Forms Adopted on May 13, 2024.

The Public Company Accounting Oversight Board (PCAOB) is filing with the Securities and Exchange Commission (SEC) a proposed rule change to delay the effective date of QC 1000, A Firm's System of Quality Control, and other new and amended PCAOB standards, rules, and forms adopted on May 13, 2024, and identified in the PCAOB's May 24, 2024 Form 19b-4 from December 15, 2025, to December 15, 2026. The PCAOB is not proposing any changes to the text of QC 1000 or such other standards, rules, and forms.

In general I support the proposed delay, and agree that this would allow "sufficient time for firms that have encountered implementation challenges to overcome those challenges"<sup>1</sup>. Given those challenges, I could also support limited and targeted relief based on the

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<sup>1</sup> See 90 FR 42651 (September 3, 2025).

principle of proportionality, that would alleviate control and reporting burdens while ensuring that firms continue to provide a fair presentation of their financial position and continue to provide meaningful information to users of financial statements. In total, this approach would meet the PCAOB's goals without loss of regulatory amenity.

Yours faithfully

C.R.B.

Chris Barnard