



October 31, 2011

File Number S7-40-10

Elizabeth M. Murphy, Secretary
U. S. Securities & Exchange Commission
100 F Street NE
Washington, DC 20549

SUBJECT: Proposed Rule, Conflict Minerals
17 CFR Parts 229 and 249

The Board of Environmental, Health & Safety Auditor Certifications (BEAC), on behalf of its Certified Professional EHS Auditors, wishes to comment on the Proposed Rule regarding Conflict Minerals reporting as part of implementation of Section 1502 the Dodd-Frank Act.

BEAC is an independent, nonprofit corporation established in 1997 to issue professional certifications relating to environmental, health, and safety auditing and other scientific fields (www.beac.org). BEAC was created as a joint venture between The Institute of Internal Auditors (The IIA) and the Auditing Roundtable, Inc. (AR). The creation of BEAC recognized that individuals providing EHS auditing services must meet high standards, commit to a code of ethics and rigorous practices, continue their professional development and education, and be subject to review. BEAC is a member of the Council of Engineering and Scientific Specialty Boards, a third-party accreditation board, which has granted full accreditation to BEAC's Certified Professional Environmental Auditor (CPEA) certification. To date, BEAC has certified over 1,600 auditors, within the U.S and 26 other countries.

Performance vs. Attestation Audits:

We support the use and standard of Performance Audits as the appropriate audit standard for the Conflict Minerals report audit. Doing so would allow EHS audit practitioners to be able to perform these audits. Environmental Auditing by certified professionals is well established in the U.S., and offers much to improve the confidence and reliability in these important data. If the SEC mandates Attestation Audits, then only CPAs will be authorized to conduct the audits. This requirement will significantly increase the general cost structure for this audit element. We believe the SEC correctly expressed concern about the cost to industry if only CPAs are deemed qualified to conduct Conflict Mineral audits.

EHS Auditors, especially those who have been certified by BEAC, have significant, relevant experience, and are capable of performing these audits. EHS Auditors often work with CPAs as subject matter experts, and are well-suited to perform or support Performance Audits.

Codification of industry standards:

We understand that the SEC is considering incorporating a voluntary international standard, the OECD *Due Diligence Guidance for Responsible Supply Chains*. We recommend against incorporating voluntary international standards into U.S. legal requirements for conflict minerals regulations.

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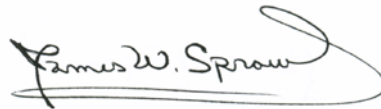
Auditing Standards:

The OECD Guidance documents reference ISO 19011:2002 as Auditing Standards. BEAC publishes *Performance and Program STANDARDS for the Professional Practice of EHS Auditing*. Originally published in 1999, the BEAC Standards were prepared for the purpose of supporting both compliance auditing programs and management systems auditing programs. The 1999 BEAC Standards were one of the references used in developing ISO 19011. In 2008, BEAC published revisions to the BEAC Standards after completing a three-year peer review and exposure process; the 2008 BEAC Standards are being used as a reference by the U.S. Technical Advisory Group to update ISO 19011. Organizations such as the American Society of Safety Engineers and the American Industrial Hygiene Association have recognized and endorsed the BEAC auditing standards. BEAC recognizes the value of ISO 19011:2002 for conducting management systems audits. Its requirements for competence and independence of auditors track very closely with the requirements for Independence and Due Professional Care established in the BEAC Standards. However, we believe that the BEAC Standards would be at least equally appropriate for the independent third party audits required by the Conflict Minerals reporting. Copies of the BEAC Standards are available from BEAC at www.beac.org.

Auditor Competence:

By mandating the highest level of EHS auditor competence evidenced by certification, issuers and the SEC can be comfortable that appropriately qualified auditors will be conducting these highly important audits. The OECD Guidance document, Supplement Step 4, A 3 (b) indicates "Auditors should conform to the requirements...of ISO 19011..." However, there is no guidance as to how this would be assured. We believe that all members of the audit teams should be confirmed as experts in the field by an independent body, required to attend continuing education, and bound by a code of ethics and strong technical standards. These qualities are assured through use of certified professionals, such as CPEAs. BEAC strongly encourages the SEC to require all independent audit team members to be certified. We believe that all individuals performing audits for the conflict minerals reports should demonstrate their commitment to excellence and professionalism through certification.

Sincerely,



James Sprowl, CPEA
Chairman

The Board of Environmental, Health & Safety Auditor Certifications