

April 11, 2005

Thank you for the opportunity to provide feedback on my experiences associated with year one of meeting requirements of Section 404 of the Sarbanes Oxley Act. My expertise lies in the field of Information Technology Auditing. I have worked for one of the big four accounting firms and as an independent auditor and consultant for approximately two years. During this time, I have witnessed an unusual amount of controversy surrounding the scope of an Information Technology audit as it relates to Sarbanes Oxley requirements. There are fundamental differences in requirements between the big four accounting firms as well. Since a significant portion of public company spending associated with compliance is allocated to IT auditing, I would like to propose creation of a sub-committee of the SAG (Standing Advisory Group), made up of highly qualified persons representing the IT auditing profession. This sub-committee would focus on establishing professional practice standards for IT auditors, specifically related to Sarbanes Oxley compliance. Your careful consideration of increased attention to this area is necessary.