

Jon Uslaner and Lauren Cruz Discuss the Modernization of PCAOB Rule 3502 in *Reuters*

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In the article “SEC amended PCAOB Rule 3502 to raise the bar on ethics rules” published by *Reuters*, BLB&G Partner Jon Uslaner and Senior Counsel Lauren Cruz examine the recent SEC approval of a significant amendment to PCAOB Rule 3502. The authors explain how the amendment holds associated persons to the same “negligence” standard as audit firms, empowering the PCAOB to hold individuals accountable for negligent contributions to firm violations. They conclude that this modernization will strengthen the PCAOB’s ability to detect misconduct and bolster investor protections, as well as emphasize the importance of improving the quality of audits.

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