

MEMORANDUM

To: File Nos. PCAOB-2024-01; PCAOB-2024-02; PCAOB-2024-03; PCAOB-2024-008
From: William Middlebrooks, Counsel to Commissioner Hester M. Peirce
Re: Meeting with Representatives of the Center for Audit Quality (CAQ)

On July 31, 2024 Commissioner Hester M. Peirce and Benjamin Vetter, Sumeera Younis, and William Middlebrooks, Counsels to Commissioner Peirce, met with the following representatives from CAQ:

- Julie Bell Lindsay, CEO
- Dennis McGowan, Vice President, Professional Practice

Among the topics discussed were the Public Company Accounting Oversight Board's proposed rulemakings on:

- *A Firm's System of Quality Control and Related Amendments to PCAOB Standards*
- *Proposed Amendments Related to Aspects of Designing and Performing Audit Procedures that Involve Technology-Assisted Analysis of Information in Electronic Form*
- *Public Company Accounting Oversight Board; Notice of Filing of Proposed Rules on General Responsibilities of the Auditor in Conducting an Audit and Amendments to PCAOB Standards*
- *Amendment to PCAOB Rule 3502 Governing Contributory Liability*