

MEMORANDUM

To: File No. PCAOB-2024-01; PCAOB-2024-02; PCAOB-2024-03; PCAOB-2024-04
From: Office of Commissioner Caroline Crenshaw
Date: July 31, 2024
Re: Meeting with Representatives of the Center for Audit Quality

Robert Cobbs met telephonically with the following representatives Julie Bell Lindsay and Dennis McGowan of the Center for Audit Quality.

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