

MEMORANDUM

August 9, 2024

TO: File Nos. PCAOB 2024-01, PCAOB-2024-02, PCAOB-2024-03, and PCAOB 2024-04

FROM: Charles Lee
Office of Commissioner Mark T. Uyeda

RE: Meeting with the Center for Audit Quality

On July 31, 2024, Commissioner Mark T. Uyeda and his counsel, Charles Lee, had a meeting with the Center for Audit Quality (“CAQ”). Commissioner Uyeda and the attendees met in person. The CAQ representatives in attendance consisted of:

- Julie Bell Lindsay (Chief Executive Officer)
- Dennis McGowan (Vice President, Professional Practice)

Among other matters, the participants discussed CAQ’s comment letters filed with the Public Company Accounting Oversight Board (the “PCAOB”) and/or the Commission in connection with the PCAOB’s proposed rules (1) General Responsibilities of the Auditor in Conducting an Audit and Amendments to PCAOB Standards, (2) A Firm’s System of Quality Control and Related Amendments to PCAOB Standards, (3) Amendments Related to Aspects of Designing and Performing Audit Procedures that Involve Technology-Assisted Analysis of Information in Electronic Form, and (4) Amendment to PCAOB Rule 3502 Governing Contributory Liability.