

MEMORANDUM

To: File No. PCAOB-2024-02

From: William Middlebrooks, Counsel to Commissioner Hester M. Peirce

Re: Meeting with a Representative of the Center for Audit Quality (CAQ)

On 27 August, 2024, Commissioner Hester Peirce met with the following CAQ representative:

- Julie Bell Lindsay

The conversation touched upon the Public Company Accounting Oversight Board's proposed rule on:

- *A Firm's System of Quality Control and Related Amendments to PCAOB Standards*