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July 21, 2022

Ms. Vanessa Countryman  
Secretary  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-1090

Re: File Reference No. PCAOB-2022-001

**SEC Release No. 34-95159, *Notice of Filing of Proposed Rules on Planning and Supervision of Audits Involving Other Auditors and Dividing Responsibility for the Audit with Another Accounting Firm***

Dear Ms. Countryman:

Deloitte & Touche LLP (“we” or “our”) is pleased to respond to the request for public comment from the Securities and Exchange Commission (the “SEC” or “Commission”) on SEC Release No. 34-95159, *Notice of Filing of Proposed Rules on Planning and Supervision of Audits Involving Other Auditors and Dividing Responsibility for the Audit with Another Accounting Firm* (collectively referred to as the “proposed amendments”).

We support the objectives of the proposed amendments to strengthen requirements for planning and supervising audits involving accounting firms and individual accountants (collectively, “other auditors”) outside the accounting firm that issues the auditor’s report (the “lead auditor”), including increasing and improving the lead auditor’s involvement in and evaluation of the other auditors’ work. We are also supportive of the proposed new auditing standard that will apply when the lead auditor divides responsibility for an audit with another accounting firm (“referred-to auditor”). As explained in the PCAOB’s release that accompanies the proposed amendments, working with other auditors and referred-to auditors can differ from working with people in the same firm and the proposed amendments and proposed new auditing standard will therefore assist with the lead auditor adequately planning and supervising the work of other auditors so that the audit is performed in accordance with PCAOB standards and provides sufficient appropriate evidence to support the lead auditor’s opinion in the audit report.

We encourage the SEC to support the PCAOB in its plans to (1) monitor implementation of the amended requirements for planning and supervising other auditors and referred-to auditors, (2) conduct a post implementation review of the requirements, and (3) monitor advances in technology and any effect such advances may have on the application of the proposed amendments.

We appreciate the opportunity to provide our perspectives on the proposed amendments. If you have any questions or would like to discuss our views further, please contact Jennifer Haskell at [REDACTED] or Christine Davine at [REDACTED].

Sincerely,

Deloitte & Touche LLP