

November 2, 2023

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-2023-02

SEC Release No. 34-98689, *Notice of Filing of Proposed Rules on the Auditor's Use of Confirmation, and Other Amendments to Related PCAOB Standards*

Dear Ms. Countryman:

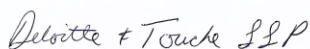
Deloitte & Touche LLP (“we” or “our”) is pleased to respond to the request for public comment from the Securities and Exchange Commission (the “SEC” or “Commission”) on SEC Release No. 34-98689, *Notice of Filing of Proposed Rules on the Auditor's Use of Confirmation, and Other Amendments to Related PCAOB Standards* (collectively referred to as the “proposed amendments”).

We support the objective of the proposed amendments to strengthen and modernize the requirements for the auditor's use of confirmation. As explained in the PCAOB's release that accompanies the proposed amendments, information obtained by the auditor directly from knowledgeable external sources, including through confirmation, can be an important source of evidence obtained as part of an audit of a company's financial statements. We believe the proposed amendments accurately reflect changes in technology, communications, and business practices and will enhance the auditor's ability to identify fraud in certain circumstances and improve overall audit quality.

We encourage the SEC to support the PCAOB in its plans to (1) monitor implementation of the amended requirements related to the auditor's use of confirmation, (2) conduct a post implementation review of the requirements, and (3) monitor continued advances in technology and any effect such advances may have on the application of the proposed amendments. We appreciate that the proposed amendments allow for flexibility and are intended to accommodate future innovations in audit techniques, specifically that the auditor might obtain relevant and reliable audit evidence by directly accessing information maintained by a knowledgeable external source. We encourage the PCAOB to actively engage with the auditing profession as it relates to monitoring and understanding these future innovations and their applicability in satisfying the objectives 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 Bill Calder at 571-766-7799 or Dora Burzenski at 206-716-7881.

Sincerely,



Deloitte & Touche LLP