



Deloitte & Touche LLP
695 E. Main Street
Stamford, CT 06901-2150

Tel: +1 203 761 3000
Fax: +1 203 761 3013
www.deloitte.com

July 18, 2024

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-2024-03

SEC Release No. 34-100340, *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*

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. 34-100340, *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* (collectively referred to as the “amendments”).

We support the amendments and the objective to strengthen and modernize the requirements in the PCAOB’s standards related to certain aspects of designing and performing audit procedures that involve technology-assisted analysis of information in electronic form. As noted in the PCAOB’s release that accompanies the amendments, auditors have expanded their use of certain technology-based tools, including tools used to perform technology-assisted analysis to plan and perform audits. We believe that the amendments are an important first step in providing additional detail and clarity around the responsibilities auditors have when performing procedures using technology-assisted analysis and when evaluating external information provided by the company in electronic form.

We appreciate that the proposed amendments maintain a principles-based approach that is adaptable to accommodate for continued evolution of technology. We support the PCAOB’s view not to require the auditor’s use of technology in order to allow for the application of audit procedures that are appropriate based on engagement-specific facts and circumstances. To that end, we encourage the PCAOB to actively engage with the auditing profession as it relates to monitoring and understanding future technology innovations and their applicability in satisfying the objectives of the amendments as well as in relation to consideration of the need for potential future changes to the PCAOB standards.

Additionally, we believe the auditing profession benefits when the Board issues implementation guidance to support implementation and compliance of its standards, as this can help auditors better understand how to implement the standards and provides more consistency in their application across the profession. We therefore support the PCAOB engaging in dialogue with the profession, including understanding and discussing implementation questions (e.g., Paragraph 10A of AS 1105, *Audit Evidence*, would benefit from additional implementation guidance to better understand the PCAOB’s intent of this requirement and to assess the impact on audit execution to ensure consistent application across the profession).

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