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June 28, 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-2024-01

SEC Release No. 34-100276, *Notice of Filing of Proposed Rules on General Responsibilities of the Auditor in Conducting an Audit and Amendments to 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. 34-100276, *Notice of Filing of Proposed Rules on General Responsibilities of the Auditor in Conducting an Audit and Amendments to PCAOB Standards* (collectively referred to as the “new standard and related amendments”).

We support the new standard and related amendments and the Board’s objective to modernize and clarify its standards by replacing a group of standards adopted on an interim basis by the PCAOB in 2003. We agree with the overall approach of consolidating the foundational standards and the general principles and responsibilities of the auditor under one standard, which we believe provides a more logical presentation and will enhance the useability of the standards by making them easier to read, understand, and apply. Additionally, we believe the auditing profession benefits when the Board issues staff guidance to support implementation and compliance of its standards, as this can help auditors better understand how the PCAOB intends to implement the standards and provides more consistency in the application of the standards across the profession. We therefore support the PCAOB engaging in dialogue with the profession, including understanding and discussing implementation issues and providing avenues for seeking clarification on items in the new standard and related amendments that are unclear or could be misinterpreted.

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