

## MEMORANDUM

**To:** Comment File (File No. PCAOB-2024-02) – Public Company Accounting Oversight Board (“PCAOB”); Notice of Filing of Proposed Rules on A Firm’s System of Quality Control and Related Amendments to PCAOB Standards

**From:** The Office of the Chief Accountant

**Date:** July 8, 2024

**Re:** Meeting with Representative of Deloitte & Touche LLP (“Deloitte”)

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On July 8, 2024, Paul Munter, the Commission’s Chief Accountant, met virtually with Christine Davine, a representative of Deloitte.

The PCAOB’s Notice of Filing of Proposed Rules on A Firm’s System of Quality Control and Related Amendments to PCAOB Standards was among the topics discussed.