



CENTER FOR AUDIT QUALITY

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Dear Center Members

For your information, we wanted to share with you a publication that the PCAOB is directing at audit committees. The Board has encouraged the CAQ to share this publication with its members and stakeholders. It's called the [Audit Committee Dialogue](#), the first in a series intended to provide insights from inspections of public company audits that may be helpful to audit committee members in their oversight of their auditors. The *Dialogue* highlights key areas of recurring concern in PCAOB inspections of large audit firms as well as certain emerging audit risks. The *Dialogue* also provides targeted questions that committee members may ask their auditors on each topic.

Please let us know if this is useful to you and your audit committees.

Stay Informed

As a member of the Center for Audit Quality (CAQ), you will receive timely communication of important regulatory and legislative developments related to the public company auditing environment through our *Alerts* and *Public Policy Monitor*. We welcome your feedback. Questions or comments can be submitted to CAQ staff by e-mail: center@theCAQ.org or by phone: 1-888-817-3277. Have a technical inquiry? Please visit our [technical inquiry resource](#).

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