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Sep. 26, 2022



The Public Company Accounting Oversight Board (PCAOB) today issued a staff [request for information and comment](#) on matters related to the application and use of the board's interim attestation standards. Input from the public will help inform any potential recommendation the staff may make to the board regarding updates to the interim attestation standards.

Modernizing standards is one of the four key goals the PCAOB identified in its draft strategic plan. To meet that goal, earlier this year, the board announced one of the most ambitious standard-setting agendas in PCAOB history, including plans to modernize interim standards that have not been updated since they were initially adopted decades ago. Today's announcement is part of that effort.

“The world has changed since 2003, so to ensure investors are protected, our

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responsibility of another party. For example, attest engagements may concern a company's compliance with laws and regulations, or a company's historical data or measures that are evaluated against certain criteria.

In April 2003, the PCAOB adopted on an interim basis certain attestation standards from the American Institute of CPAs. These standards have continued in effect substantially as they were adopted.

Comments are requested by Oct. 26, 2022, and can be submitted through the following methods:

- By email to comments@pcaobus.org;
- Through the [PCAOB's website](#); or
- By postal mail to the Office of the Secretary, PCAOB, 1666 K Street, NW, Washington, DC 20006-2803.

All comments should refer to “Request for Information and Comment on the Application and Use of the PCAOB's Interim Attestation Standards” on the subject or reference line. Additional information and specific questions for consideration are detailed in the staff [request for information and comment document](#).

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