

PCAOB Consultation Request Form (Preview)

Fields marked with an asterisk (*) are required and must be completed.

FORM PREVIEW - DO NOT USE FOR SUBMISSION

Section A: Firm Information

Firm name*		PCAOB registration ID*
<input type="text"/>		<input type="text"/>
Primary contact name*	Primary contact email*	Primary contact phone number*
<input type="text"/>	<input type="text"/>	<input type="text"/>
Secondary contact name	Secondary contact email	Secondary contact phone number
<input type="text"/>	<input type="text"/>	<input type="text"/>

Section B: Consultation Details

If additional space is needed to describe the consultation, firms may attach a supplemental document in Section D: Attachment and Additional Information. In such cases, please indicate in the relevant fields below "See attached consultation details."

Topic/issue requiring consultation*

Relevant PCAOB standard(s) and rule(s)* Published guidance *(if applicable)*

Overview of relevant facts and circumstances (unless the question calls only for interpretation of language in PCAOB standards, rules, or forms)*

Name of the company under audit *(if applicable)*

Firm interpretation of the relevant PCAOB standard(s)/rule(s) and proposed application approach*

Specific question(s) for OCA: Please make your question(s) as targeted as possible, which will facilitate our ability to respond accordingly*

Other technical resources consulted, such as national office personnel and firm guidance*
Enter "N/A" if none.

Indicate whether there are specific timing concerns related to the consultation request*

Yes No

Please describe the specific timing concerns:*

Section C: Prior Discussions and Status

Has there been any prior discussion with PCAOB staff or SEC staff regarding this matter?*

Yes No

Please describe the prior discussions with PCAOB staff or SEC staff and status:*

Section D: Attachments and Additional Information

Attachments

Additional information

Section E: Confirmation and Acknowledgements

Confirmation – Pending Matters*

I confirm that the consultation does not arise in connection with any pending PCAOB inspection, inquiry, investigation, or remediation matter, or other pending or threatened disciplinary actions or litigation.

Confirmation – Accuracy and Completeness*

I confirm that the information provided is accurate and complete to the best of my knowledge.

Confirmation – Authorized Person*

I confirm that I am authorized to submit this question on behalf of my firm.

Acknowledgement – Firm Responsibility for Compliance*

I acknowledge that the firm is responsible for complying with all applicable PCAOB requirements in the performance of its work, notwithstanding any review comments, actions, or absence of actions by PCAOB staff in connection with the consultation request.

Acknowledgement – Discretionary Nature of Consultations and Delays in Processing*

I acknowledge that PCAOB staff consultations are discretionary and that submitting a request does not guarantee that PCAOB staff will respond at all or within any specific time period, notwithstanding any information provided above regarding timing concerns.

Acknowledgement – Legal Disclaimer*

I acknowledge that this consultation does not provide legal advice.

Section F: Submission