



US DESK NEWSLETTER

**A ROUNDUP OF ACCOUNTING, AUDITING, AND
REGULATORY MATTERS**

December 2023

TABLE OF CONTENTS

GUIDE TO THE US DESK NEWSLETTER	3
EXECUTIVE SUMMARY.....	3
Public Company Accounting Oversight Board (PCAOB)	4
FINAL STANDARDS	4
PROPOSED STANDARDS	4
OTHER UPDATES AND ACTIVITIES	5
Securities and Exchange Commission (SEC)	6
FINAL RULES	6
PROPOSED RULES	7
OTHER UPDATES AND ACTIVITIES	7
American Institute of Certified Public Accountants (AICPA)	8
ISSUED STANDARDS	8
PROPOSED STANDARDS	8
OTHER UPDATES AND ACTIVITIES	8
Financial Accounting Standards Board (FASB).....	9
NEW STANDARDS.....	9
PROPOSED STANDARDS	11
OTHER UPDATES AND ACTIVITIES	12
Other	13
CENTER FOR AUDIT QUALITY	13
OTHER INDUSTRY NEWS	13
CONTACT US.....	14

GUIDE TO THE US DESK NEWSLETTER

The US Desk Newsletter is a high-level summary of key developments from the standard setters, regulators, and compliance agencies that have recently affected the accounting profession. The Newsletter is best read in electronic format due to the embedded hyperlinks to supporting information.

EXECUTIVE SUMMARY

This edition of our US Desk Newsletter addresses relevant activities from **July 1, 2023, to December 15, 2023**. It covers accounting and auditing updates from the regulators. Most noteworthy:

PCAOB

The PCAOB issued a final rule on auditor's use of confirmation. The PCAOB is also seeking comments on its standard related to amendments to PCAOB Rule 3502, Governing contributory liability.

SEC

The SEC adopted final rules related to (1) the adoption of its updated EDGAR filers manual, (2) prohibition against conflicts of interest in certain securitizations, (3) modernization of beneficial ownership reporting, and (4) cybersecurity risk management, strategy, governance, and incident disclosure.

AICPA

The AICPA issued proposed guidance to amend SSAE No. 18- *Attestation Standards: Clarification and Recodification, as Amended*, SSAE No. 19-*Agreed-Upon Procedures Engagements*, SSAE No. 21-*Direct Examination Engagements*, and SSAE No. 22-*Review engagements*.

FASB

The Financial Accounting Standards Board (FASB) issued account standards updates (ASU) relating to Topic 820—Segment Reporting, Topic 805—Business Combination, Topic 405—Liabilities, Topic 205—Presentation of Financial Statements, Topic 220—Income Statement-reporting comprehensive income, Topic 718—Stock Compensation, and various disclosure improvements. In addition, the FASB proposed guidance related to Topic 220— Income Statement-reporting comprehensive income.

***We welcome your feedback on our newsletters.
Please send questions or comments to USDesk@mazars.fr
Thank you.***

Public Company Accounting Oversight Board (PCAOB)

FINAL STANDARDS

[FINAL RULE NO. 2023-008](#) - THE AUDITOR'S USE OF CONFIRMATION, AND OTHER AMENDMENTS TO PCAOB STANDARDS. ISSUED SEPTEMBER 28, 2023.

The PCAOB is replacing its auditing standard, AS 2310, The Confirmation Process, with a new standard, AS 2310, The Auditor's Use of Confirmation, and making conforming amendments to certain related PCAOB auditing standards. The new standard and conforming amendments are designed to improve the quality of audits when confirmation is used by the auditor and to reflect changes in the means of communication and in business practice since the issuance of the original standard. The new standard:

- Includes a new requirement regarding confirming cash and cash equivalents held by third parties or otherwise obtaining relevant and reliable audit evidence by directly accessing information maintained by a knowledgeable external source;
- Carries forward the existing requirement regarding confirming accounts receivable, while addressing situations where it is not feasible for the auditor to perform confirmation procedures or otherwise obtain relevant and reliable audit evidence for accounts receivable by directly accessing information maintained by a knowledgeable external source;
- States that the use of negative confirmation requests alone does not provide sufficient appropriate audit evidence;
- Emphasizes the auditor's responsibility to maintain control over the confirmation process and provides that the auditor is responsible for selecting the items to be confirmed, sending confirmation requests, and receiving confirmation responses; and
- Identifies situations in which alternative procedures should be performed by the auditor.

Effective Date: The new standard and related amendments will take effect for PCAOB audits of financial statements for fiscal years ending on or after June 15, 2025.

Link: [\[Final Rule\]](#)

PROPOSED STANDARDS

[PROPOSED RULE NO. 2023-007](#) - PROPOSED AMENDMENTS TO PCAOB RULE 3502 GOVERNING CONTRIBUTORY LIABILITY. ISSUED SEPTEMBER 19, 2023. COMMENT WERE DUE ON NOVEMBER 3, 2023.

The PCAOB is proposing to amend in two respects PCAOB Rule 3502, Responsibility Not to Knowingly or Recklessly Contribute to Violations, the Board's rule governing the liability of associated persons who contribute to a registered public accounting firm's primary violation. First, the Board is proposing to change from recklessness to negligence the standard of conduct for associated persons' contributory liability. Second, the Board is proposing to amend the rule to provide that an associated person contributing to a violation need not be an associated person of the registered firm that

commits the primary violation (i.e., that an associated person of one firm can contribute to a primary violation of another firm).

Link: [\[Proposed Rule\]](#)

OTHER UPDATES AND ACTIVITIES

PCAOB REVISES STANDARD-SETTING, RESEARCH, AND RULEMAKING AGENDAS FOLLOWING RECORD-SETTING ACTION IN 2023

November 1, 2023 – The PCAOB posted revised standard-setting, research, and rulemaking agendas, following record action in 2023.

- In 2023, the Board has taken more formal actions on standard setting and rulemaking than any year in the last 10 years, issuing four proposals – with one more expected to be considered before year’s end – and adopting a final confirmation standard and related amendments that had previously been stalled since 2010.
- By the end of 2023, it is anticipated the Board will have considered five proposals – more than any single year in PCAOB history since the first set of standards and rules were proposed in 2003.
- Over the past two years, the Board has issued six proposals – with one more expected later this year – and adopted two standards and related amendments.

Link: [\[PCAOB Press Release\]](#)

PCAOB SANCTIONS SIX AUDIT FIRMS FOR VIOLATING PCAOB RULES AND STANDARDS RELATED TO AUDIT COMMITTEE COMMUNICATIONS

November 15, 2023 – The PCAOB announced settled disciplinary orders sanctioning six audit firms for violating PCAOB rules and standards related to communications with audit committees. The firms were sanctioned as part of a sweep, which enables the PCAOB to collect information on potential violations from a number of firms at the same time.

The six orders announced result from the same PCAOB sweep that led to previous sanctions on five other firms in July 2023. Starting in 2022, the PCAOB expanded its use of sweeps as part of its strategic goal of strengthening enforcement.

“The PCAOB is seeing too many instances where auditors fail to comply with rules and standards in communicating with audit committees,” said PCAOB Chair Erica Y. Williams. *“Audit committees play a critical role in helping protect investors, and the PCAOB will continue to enforce communications requirements designed to ensure they have the information needed to oversee the auditor’s work and ensure independence.”*

Specifically, all six firms failed to make certain required communications with audit committees related to the planned participation of other firms and individuals in the audit, as required by AS 1301.10, Communications with Audit Committees.

Link: [\[PCAOB Press Release\]](#)

Securities and Exchange Commission (SEC)

FINAL RULES¹

[RELEASE NO. 33-11254](#) – PROHIBITION AGAINST CONFLICTS OF INTEREST IN CERTAIN SECURITIZATIONS

On November 27, 2023, the SEC adopted a rule to implement Section 621 of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 (“Dodd-Frank Act”) prohibiting an underwriter, placement agent, initial purchaser, or sponsor of an asset-backed security (including a synthetic asset-backed security), or certain affiliates or subsidiaries of any such entity, from engaging in any transaction that would involve or result in certain material conflicts of interest.

Effective Date: This rule is effective 60 days after publication in the Federal Register (~Jan 30, 2024).

Link: [\[Release No. 33-11254\]](#)

[RELEASE NO. 33-11235](#) – ADOPTION OF UPDATED EDGAR FILER MANUAL

On September 18, 2023, the SEC adopted amendments to Volume II of the Electronic Data Gathering, Analysis, and Retrieval system Filer Manual (“EDGAR Filer Manual” or “Filer Manual”) and related rules and forms. EDGAR Release 23.3 was deployed in the EDGAR system on September 18, 2023.

Effective Date: This rule is effective October 3, 2023.

Link: [\[Release No. 33-11235\]](#)

[RELEASE NO. 33-11253/34-98704](#) – MODERNIZATION OF BENEFICIAL OWNERSHIP REPORTING

On October 10, 2023, the SEC adopted amendments to certain rules that govern beneficial ownership reporting. The amendments generally shorten the filing deadlines for initial and amended beneficial ownership reports filed on Schedules 13D and 13G. The amendments also clarify the disclosure requirements of Schedule 13D with respect to derivative securities. The SEC also is expanding the timeframe within a given business day by which Schedules 13D and 13G must be filed, and separately requiring that Schedule 13D and 13G filings be made using a structured, machine-readable data language. Further, the SEC discuss how, under the current rules, an investor’s use of a cash-settled derivative security may result in the person being treated as a beneficial owner of the class of the reference equity security. The SEC also is providing guidance on the application of the current legal standard found in section 13(d)(3) and 13(g)(3) of the Securities Exchange Act of 1934 to certain common types of shareholder engagement activities. Finally, the SEC is making certain technical revisions.

Effective Date: The amendments are effective on February 5, 2024.

Link: [\[Release No. 33-11253/34-98704\]](#)

[RELEASE NO. 33-11216](#) – CYBERSECURITY RISK MANAGEMENT, STRATEGY, GOVERNANCE, AND INCIDENT DISCLOSURE

On July 26, 2023, the SEC adopted new rules to enhance and standardize disclosures regarding cybersecurity risk management, strategy, governance, and incidents by public companies that are

¹ We have only presented select corporate finance related rules. This is not a comprehensive list of all final rules issued during the period covered by this newsletter.

subject to the reporting requirements of the Securities Exchange Act of 1934. Specifically, the SEC is adopting amendments to require current disclosure about material cybersecurity incidents. The SEC is also adopting rules requiring periodic disclosures about a registrant's processes to assess, identify, and manage material cybersecurity risks, management's role in assessing and managing material cybersecurity risks, and the board of directors' oversight of cybersecurity risks. Lastly, the final rules require the cybersecurity disclosures to be presented in Inline eXtensible Business Reporting Language ("Inline XBRL").

Effective Date: The amendments are effective September 5, 2023.

Link: [\[Release No. 33-11216\]](#)

PROPOSED RULES

NO RELEVANT SEC CORPORATION FINANCE GUIDANCE WAS PROPOSED DURING THE PERIOD COVERED BY THIS NEWSLETTER.

OTHER UPDATES AND ACTIVITIES

SEC ANNOUNCES ENFORCEMENT RESULTS FOR FISCAL YEAR 2023

Commission filed 784 enforcement actions, obtained orders for nearly \$5 billion in financial remedies, and distributed nearly \$1 billion to harmed investors.

On November 14, 2023, the SEC announced that it filed 784 total enforcement actions in fiscal year 2023, a 3 percent increase over fiscal year 2022, including 501 original, or "stand-alone," enforcement actions, an 8 percent increase over the prior fiscal year. The SEC also filed 162 "follow-on" administrative proceedings seeking to bar or suspend individuals from certain functions in the securities markets based on criminal convictions, civil injunctions, or other orders and 121 actions against issuers who were allegedly delinquent in making required filings with the SEC.

The stand-alone enforcement actions spanned the securities industry, from billion-dollar frauds to emerging investor threats involving crypto asset securities and cybersecurity, and charged violations by diverse market participants, from public companies and investment firms to gatekeepers and social media influencers. The SEC also brought numerous enforcement actions addressing conduct that undermines oversight of the securities industry, including actions to protect whistleblowers and actions to enforce recordkeeping requirements and other investor protection requirements applicable to industry participants, including broker-dealers and investment firms.

Link: [\[Press Release\]](#)

American Institute of Certified Public Accountants (AICPA)

ISSUED STANDARDS²

NO RELEVANT FINAL STANDARDS WERE ISSUED BY THE AICPA DURING THE PERIOD COVERED BY THIS NEWSLETTER.

PROPOSED STANDARDS

[EXPOSURE DRAFT](#) - PROPOSED STATEMENT ON STANDARDS FOR ATTESTATION ENGAGEMENTS AMENDMENTS TO THE ATTESTATION STANDARDS FOR CONSISTENCY WITH THE ISSUANCE OF AICPA STANDARDS ON QUALITY MANAGEMENT. ISSUED AUGUST 25, 2023. COMMENT WERE DUE BY DECEMBER 1, 2023

The Exposure Draft, Proposed SSAE *Amendments to the Attestation Standards for Consistency With the Issuance of AICPA Standards on Quality Management*, would amend Statements on Standards for Attestation Engagements (SSAEs)

- No. 18, *Attestation Standards: Clarification and Recodification*, as Amended,
 - Section 105, *Concepts Common to All Attestation Engagements*
 - Section 320, *Reporting on an Examination of Controls at a Service Organization Relevant to User Entities' Internal Control Over Financial Reporting*
- No. 19, *Agreed-Upon Procedures Engagements*
- No. 21, *Direct Examination Engagements*
- No. 22, *Review Engagements*

Link: [\[Exposure Draft\]](#)

OTHER UPDATES AND ACTIVITIES

EMERGING GLOBAL FRAUD TRENDS

Fraud is on the rise across the globe. Criminals are exploiting the convergence of social media, technology, and social engineering to create more potent and widespread scams. No one, and no business, is completely safe from this new wave of fraud. In this podcast, JofA senior editor Drew Adamek talks with Melbourne-based Roger Darvall-Stevens, the national head of fraud and forensic services at RSM, about what finance professionals need to know about emerging global fraud trends, what they can do to protect themselves and their firms, and what the future of fraud might look like.

What you'll learn from this episode:

- The three types of fraud that are increasing around the world.
- How criminals are exploiting data breaches to perpetuate a variety of fraud.
- What firms should be doing to decrease their vulnerability to fraud.
- Why insider fraud may still be a firm's biggest risk.

²An AICPA account is required to access the full-text version of AICPA final and proposed standards. Registration is free at [Registration | AICPA \(aicpa-cima.com\)](#)

- What the future of fraud may look like.

Link: [\[Full Article\]](#)

Financial Accounting Standards Board (FASB)

(For current information related to FASB projects, please refer to the [FASB TECHNICAL AGENDA PAGE](#) on the FASB's website.)

NEW STANDARDS

[UPDATE 2023-07— SEGMENT REPORTING \(TOPIC 280\): IMPROVEMENTS TO REPORTABLE SEGMENT DISCLOSURES](#)

The amendments in this Update improve reportable segment disclosure requirements, primarily through enhanced disclosures about significant segment expenses. The amendments in this Update:

1. Require that a public entity disclose, on an annual and interim basis, significant segment expenses that are regularly provided to the chief operating decision maker (CODM) and included within each reported measure of segment profit or loss (collectively referred to as the “significant expense principle”).
2. Require that a public entity disclose, on an annual and interim basis, an amount for other segment items by reportable segment and a description of its composition. The other segment items category is the difference between segment revenue less the segment expenses disclosed under the significant expense principle and each reported measure of segment profit or loss.
3. Require that a public entity provide all annual disclosures about a reportable segment's profit or loss and assets currently required by Topic 280 in interim periods.
4. Clarify that if the CODM uses more than one measure of a segment's profit or loss in assessing segment performance and deciding how to allocate resources, a public entity may report one or more of those additional measures of segment profit. However, at least one of the reported segment profit or loss measures (or the single reported measure, if only one is disclosed) should be the measure that is most consistent with the measurement principles used in measuring the corresponding amounts in the public entity's consolidated financial statements. In other words, in addition to the measure that is most consistent with the measurement principles under generally accepted accounting principles (GAAP), a public entity is not precluded from reporting additional measures of a segment's profit or loss that are used by the CODM in assessing segment performance and deciding how to allocate resources.
5. Require that a public entity disclose the title and position of the CODM and an explanation of how the CODM uses the reported measure(s) of segment profit or loss in assessing segment performance and deciding how to allocate resources.
6. Require that a public entity that has a single reportable segment provide all the disclosures required by the amendments in this Update and all existing segment disclosures in Topic 280.

Effective Date Transition Requirements

The amendments in this Update are effective for fiscal years beginning after December 15, 2023, and interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted.

Link: [\[Update 2023-07\]](#)

[UPDATE 2023-06—DISCLOSURE IMPROVEMENTS: CODIFICATION AMENDMENTS IN RESPONSE TO THE SEC’S DISCLOSURE UPDATE AND SIMPLIFICATION INITIATIVE](#)

The amendments in this Update modify the disclosure or presentation requirements of a variety of Topics in the Codification. Certain of the amendments represent clarifications to or technical corrections of the current requirements. Because of the variety of Topics amended, a broad range of entities may be affected by one or more of those amendments. The amendments are summarized in the Introduction section of the Update.

Effective Date Transition Requirements

For entities subject to the SEC’s existing disclosure requirements and for entities required to file or furnish financial statements with or to the SEC in preparation for the sale of or for purposes of issuing securities that are not subject to contractual restrictions on transfer, the effective date for each amendment will be the date on which the SEC’s removal of that related disclosure from Regulation S-X or Regulation S-K becomes effective, with early adoption prohibited. For all other entities, the amendments will be effective two years later.

Link: [\[Update 2023-06\]](#)

[UPDATE 2023-05—BUSINESS COMBINATIONS—JOINT VENTURE FORMATIONS \(SUBTOPIC 805-60\): RECOGNITION AND INITIAL MEASUREMENT](#)

The amendments in this Update address the accounting for contributions made to a joint venture, upon formation, in a joint venture’s separate financial statements. Contributions within the scope of the ASU include all contributions made to a joint venture upon formation, regardless of whether they are monetary or nonmonetary.

The amendments in ASU 2023-05 do not amend the definition of a joint venture (or a corporate joint venture), the accounting by an equity method investor for its investment in a joint venture, or the accounting by a joint venture for contributions received after its formation.

ASU 2023-05 applies to the formation of entities that meet the definition of a joint venture (or a corporate joint venture) as defined in the FASB Accounting Standards Codification (FASB ASC) master glossary. It is important to note that the term “joint venture” is often used loosely in practice, therefore, some arrangements that are called “joint ventures” likely will not meet the FASB ASC definition of “joint venture.” While joint ventures are defined in the master glossary, there has been no specific guidance in the FASB ASC that applies to the formation accounting by a joint venture in its separate financial statements, specifically the joint venture’s recognition and initial measurement of net assets, including businesses contributed to it.

Effective Date Transition Requirements

The amendments in this Update are effective prospectively for all joint venture formations with a formation date on or after January 1, 2025.

Link: [\[Update 2023-05\]](#)

[UPDATE 2023-04—LIABILITIES \(TOPIC 405\): AMENDMENTS TO SEC PARAGRAPHS PURSUANT TO SEC STAFF ACCOUNTING BULLETIN NO. 121 \(SEC UPDATE\)](#)

This Accounting Standards Update amends and adds various SEC paragraphs pursuant to the issuance of SEC Staff Accounting Bulletin No. 121 which expresses the views of the staff regarding the accounting for obligations to safeguard crypto-assets an entity holds for platform users.

Effective Date Transition Requirements

The SEC SAB No. 121 was effective on April 11, 2022.

Link: [\[Update 2023-04\]](#)

[UPDATE 2023-03—PRESENTATION OF FINANCIAL STATEMENTS \(TOPIC 205\), INCOME STATEMENT—REPORTING COMPREHENSIVE INCOME \(TOPIC 220\), DISTINGUISHING LIABILITIES FROM EQUITY \(TOPIC 480\), EQUITY \(TOPIC 505\), AND COMPENSATION—STOCK COMPENSATION \(TOPIC 718\): AMENDMENTS TO SEC PARAGRAPHS PURSUANT TO SEC STAFF ACCOUNTING BULLETIN NO. 120, SEC STAFF ANNOUNCEMENT AT THE MARCH 24, 2022 EITF MEETING, AND STAFF ACCOUNTING BULLETIN TOPIC 6.B, ACCOUNTING SERIES RELEASE 280—GENERAL REVISION OF REGULATION S-X: INCOME OR LOSS APPLICABLE TO COMMON STOCK \(SEC UPDATE\)](#)

This Accounting Standards Update amends various SEC paragraphs pursuant to the issuance of SEC Staff Accounting Bulletin No. 120 which expresses the views of the staff regarding the estimation of the fair value of share-based payment transactions in accordance with FASB ASC Topic 718 when a company is in possession of material non-public information, and modifies portions of the interpretive guidance included in the Staff Accounting Bulletin Series (“Series”) in order to make the relevant interpretive guidance consistent with current authoritative accounting guidance, specifically, to update the Series to bring existing guidance into conformity with Topic 718

Effective Date Transition Requirements

The SEC SAB No. 120 was effective on December 1, 2021.

Link: [\[Update 2023-03\]](#)

PROPOSED STANDARDS

The FASB issues various types of exposure documents to solicit input on its standards-setting activities, such as Exposure Drafts, Discussion Papers, Preliminary Views, and Invitations to Comment. Documents issued after 2002 are available [\[here\]](#).

[PROPOSAL NO. 2023-ED500 | PROPOSED ACCOUNTING STANDARDS UPDATE—INCOME STATEMENT—REPORTING COMPREHENSIVE INCOME—EXPENSE DISAGGREGATION DISCLOSURES \(SUBTOPIC 220-](#)

40): DISAGGREGATION OF INCOME STATEMENT EXPENSES. ISSUED JULY 31, 2023; COMMENTS WERE DUE OCTOBER 30, 2023

The amendments in this proposed Update would require detailed disclosure, in the notes to financial statements, of specified categories underlying certain expense captions. The proposed amendments would require that an entity on an annual and interim basis:

1. Disclose the amounts of (a) inventory and manufacturing expense, (b) employee compensation, (c) depreciation, (d) intangible asset amortization, and (e) depreciation, depletion, and amortization recognized as part of oil- and gas-producing activities (DD&A) included in each relevant expense caption. A relevant expense caption would be an expense caption presented on the face of the income statement within continuing operations that contains any of the expense categories listed in (a)–(e).
2. Disclose a further disaggregation of inventory and manufacturing expense (from 1 above) into the following categories of costs incurred: (a) purchases of inventory, (b) employee compensation, (c) depreciation, (d) intangible asset amortization, and (e) DD&A. Costs incurred would include those that are either capitalized to inventory or, if not capitalized to inventory, directly expensed (expensed as incurred) during the current period. On an annual basis, an entity would disclose its definition of other manufacturing expenses.
3. Include certain amounts that are already required to be disclosed under existing generally accepted accounting principles (GAAP) in the same disclosure as the other disaggregation requirements.
4. Disclose a qualitative description of the amounts remaining in relevant expense captions or in inventory and manufacturing expense that are not separately disaggregated quantitatively. 5. Disclose the total amount of selling expenses and, on an annual basis, an entity's definition of selling expenses.

Link: [\[Exposure Draft\]](#)

OTHER UPDATES AND ACTIVITIES

SEC, FASB TAKE CLOSER LOOK AT COMPANIES' STATEMENT OF CASH FLOWS

December 4, 2023—U.S. regulators and standard setters are taking a closer look at cash-flow statements, particularly how such corporate disclosures may lag behind other financial statements in terms of usefulness for investors and the quality of the information that companies provide.

... SEC is reviewing how companies treat errors in these statements. In an unrelated move, the FASB, which sets accounting rules for U.S. companies, is considering whether to require expanded disclosure on the cash-flow statement for financial institutions.

Link: [\[Full WSJ Article\]](#)

Other

CENTER FOR AUDIT QUALITY

CAQ - PUBLIC POLICY AND TECHNICAL ALERT

As part of the Center for Audit Quality's ongoing effort to keep members and stakeholders informed on significant public policy and accounting matters, please see below the latest [Public Policy and Technical Alerts \(PPTA\)](#):

- [PPT November 2023](#)
- [PPTA- October 2023](#)
- [PPTA- September 2023](#)
- [PPTA- August 2023](#)
- [PPTA- July 2023](#)
- [PPTA- June 2023](#)

OTHER INDUSTRY NEWS

2023 AICPA CONFERENCE ON CURRENT SEC AND PCAOB DEVELOPMENTS

From December 4 to 6, 2023, regulators and standard setters discussed a wide range of current financial reporting topics and emerging issues at the annual AICPA Conference on Current SEC and PCAOB Developments (Conference) in Washington, D.C.

The speakers and panelists included representatives of the Securities and Exchange Commission (SEC or Commission), the Financial Accounting Standards Board (FASB or Board), the International Accounting Standards Board (IASB) and the Public Company Accounting Oversight Board (PCAOB) who shared their views on various accounting, financial reporting, and auditing issues. The following topics were among the important topic discussed at the conference:

1. Audit firm culture – culture should emphasize quality and independence - tone at the top.
2. New SEC reporting requirements, including clawback checkboxes to reflect the correction of an error to previously issued financial statements.
3. PCAOB inspection trends - 2022 audits are not trending in the right direction.
4. Segment reporting.
5. PCAOB recent guidance on auditor's use of confirmation
6. Fair value measurement – Crypto assets, Valuation techniques and disclosures.
7. The new cybersecurity rules.
8. Recent advancements in generative AI-opportunities and risks related to both companies and auditors.

Link: [\[EY Publication, PWC Publication, Deloitte Publication, KPMG Publication\]](#)

CONTACT US

For all inquiries regarding this alert and/or PCAOB/SEC/US GAAP and US GAAS matters, please contact us via the US Desk Mailbox at: usdesk@mazars.fr or via our contact information below.



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