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## SEC Approves Changes to Auditor's Reporting Standards

**Date: 11/02/17**

The Securities and Exchange Commission ("SEC") recently approved new rules and standards proposed by the Public Company Accounting Oversight Board (the "PCAOB") that require, among other things, the communication of critical audit matters ("CAMs") in most public company audit reports. This memorandum outlines the new rules and reporting requirements as well as the timeline for implementation.

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### Attorney

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