Use of This Quarterly Update

U.S. GAAP Checklist —   
Quarterly Update: Fourth Quarter

December 2023

The content of the U.S. GAAP Checklist has been revised to reflect updates to professional pronouncements from September 30, 2023, through December 31, 2023. This supplement describes the changes to the FASB Accounting Standards Codification (the “Codification”) issued as Accounting Standards Updates (ASUs) for the most recent quarter ended.

**UPDATING THE U.S. GAAP CHECKLIST**

Users of the U.S. GAAP Checklist who initiated a checklist prior to this update and determine that one or more of the ASUs issued affect the period under audit will need to do the following:

* Request the Deloitte engagement team to initiate a new checklist. This new checklist will supplement the previous checklist created.
* Using the list of updated guidance below, frame the checklist to include within its scope[[1]](#footnote-2) only the applicable updated guidance. To determine whether the guidance applies, users may view the updated guidance in the checklist by expanding the Codification tree to the Subsection level and clicking on the Subsection title (usually “General”). The updated guidance may not appear as “pending content” in the Codification due to maintenance within the GAAP Checklist tool. However, transition guidance would be linked to pending content paragraphs and is available in Section 65 of each respective ASC Topic. Section 15 of each respective ASC Topic within the Codification can be viewed to determine whether the guidance applies to the entity. The preparer may also consider Section 55 of each respective ASC Topic within the Codification for implementation guidance and illustrations.

Once the initiation and framing are complete, the new supplemental checklist will include only questions related to the updated guidance that was included within the scope of that checklist. For users of the U.S. GAAP Checklist that have yet to initiate a checklist prior to this update, the update to the Codification will be automatically incorporated into the newly initiated checklist.

See the [*Quick Reference Guide*](https://checklist.disclosureanalytics.deloitte.com/helpDocs/quickrefguide) for guidance on the Checklist offered through the Disclosure Analytics suite.

**ACCOUNTING GUIDANCE ISSUED DURING THE QUARTER**

When the FASB amends the Codification with an ASU, each paragraph that was amended by the ASU is left unchanged (for entities that have not adopted the ASU) but is followed by a paragraph containing “pending content.” Upon adoption of an ASU, entities need to complete the amended subtopic using the pending content for each paragraph that has been adopted. Pending content related to the ASUs issued this quarter, however, is not included in the checklist. When this is resolved, a message will be displayed on opening the GAAP Checklist application.

Four ASUs were issued by the FASB (the “Board”) during the three-month period ending December 31, 2023:

* [**2023-06 — Disclosure Improvements – Codification Amendments in Response to the SEC’s Disclosure Update and Simplification Initiative**](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-06.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-06%E2%80%94Disclosure+Improvements%3A+Codification+Amendments+in+Response+to+the+SEC%E2%80%99s+Disclosure+Update+and+Simplification+Initiative&acceptedDisclaimer=true&IsIOS=false&Submit=)

In October 2023, the FASB issued [ASU 2023-06](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-06.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-06%E2%80%94Disclosure+Improvements%3A+Codification+Amendments+in+Response+to+the+SEC%E2%80%99s+Disclosure+Update+and+Simplification+Initiative&acceptedDisclaimer=true&IsIOS=false&Submit=), which provides amendments to the Codification in response to the 2018 SEC release No. 33-10532, *Disclosure Update and Simplification*. The amendments modify the disclosure and presentation requirements of a variety of Topics in the Codification and apply to all reporting entities within the scope of the affected Topics.

ASU 2023-06 is effective for companies that are 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 purpose of issuing securities on the date which the SEC removes the related disclosure from Regulation S-X or Regulation S-K. Early adoption is prohibited. For all other entities, the amendments are effective two years later. If the SEC has not removed the applicable disclosure from Regulation S-X or Regulation S-K by June 30, 2027, the pending content related to ASU 2023-06 will not become effective for any entity and will be removed from the codification. The amendments are to be applied prospectively.

* [**2023-07 — Segment Reporting (Topic 280) — Improvements to Reportable Segment Disclosure**](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-07.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-07%E2%80%94Segment+Reporting+%28Topic+280%29%3A+Improvements+to+Reportable+Segment+Disclosures&acceptedDisclaimer=true&IsIOS=false&Submit=)**s**

In November 2023, the FASB issued [ASU 2023-07](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-07.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-07%E2%80%94Segment+Reporting+%28Topic+280%29%3A+Improvements+to+Reportable+Segment+Disclosures&acceptedDisclaimer=true&IsIOS=false&Submit=), which requires the disclosure of significant segment expenses that are part of an entity’s segment measure of profit or loss and regularly provided to the chief operating decision maker. In addition, it adds or makes clarifications to other segment-related disclosures, such as clarifying that the disclosure requirements in ASC 280 are required for entities with a single reportable segment and that an entity may disclose multiple measures of segment profit and loss.

The amendments in this Update apply to all public entities that are required to report segment information in accordance with Topic 280, *Segment Reporting*. ASU 2023-07 is effective for fiscal years beginning after December 15, 2023 and interim periods beginning after December 15, 2024. Early adoption is permitted. The amendments should be adopted retrospectively.

See Deloitte’s November 30, 2023, [*Heads Up*](https://dart.deloitte.com/USDART/home/publications/deloitte/heads-up/2023/fasb-asu-reportable-segment-disclosures)for a comprehensive summary of the amendments made by [ASU 2023-07](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-07.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-07%E2%80%94Segment+Reporting+%28Topic+280%29%3A+Improvements+to+Reportable+Segment+Disclosures&acceptedDisclaimer=true&IsIOS=false&Submit=).

* [**2023-08 — Intangibles — Goodwill and Other — Crypto Assets (Subtopic 350-60) — Accounting for and Disclosure of Crypto Assets**](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-08.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-08%E2%80%94Intangibles%E2%80%94Goodwill+and+Other%E2%80%94Crypto+Assets+%28Subtopic+350-60%29%3A+Accounting+for+and+Disclosure+of+Crypto+Assets&acceptedDisclaimer=true&IsIOS=false&Submit=)

In December 2023, the FASB issued [ASU 2023-08](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-08.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-08%E2%80%94Intangibles%E2%80%94Goodwill+and+Other%E2%80%94Crypto+Assets+%28Subtopic+350-60%29%3A+Accounting+for+and+Disclosure+of+Crypto+Assets&acceptedDisclaimer=true&IsIOS=false&Submit=), which establishes Subtopic 350-60, Intangibles—Goodwill and Other— Crypto Assets. The new Subtopic address the accounting and disclosure requirements for certain crypto assets. The new guidance requires entities to subsequently measure certain crypto assets at fair value, with changes in fair value recorded in net income in each reporting period. In addition, entities are required to provide additional disclosures about the holdings of certain crypto assets. The ASU’s amendments apply to all entities and are effective for fiscal years beginning after December 15, 2024, including interim periods within those years. Early adoption is permitted.

See Deloitte’s December 15, 2023, [*Heads Up*](https://dart.deloitte.com/USDART/home/publications/deloitte/heads-up/2023/fasb-issues-asu-crypto-assets)for a comprehensive summary of the amendments made by [ASU 2023-08](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-08.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-08%E2%80%94Intangibles%E2%80%94Goodwill+and+Other%E2%80%94Crypto+Assets+%28Subtopic+350-60%29%3A+Accounting+for+and+Disclosure+of+Crypto+Assets&acceptedDisclaimer=true&IsIOS=false&Submit=).

* [**2023-09 — Income Taxes (Topic 740) — Improvements to Income Tax Disclosures**](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-09.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-09%E2%80%94Income+Taxes+%28Topic+740%29%3A+Improvements+to+Income+Tax+Disclosures&acceptedDisclaimer=true&IsIOS=false&Submit=)

In December 2023, the FASB issued [ASU 2023-09](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-09.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-09%E2%80%94Income+Taxes+%28Topic+740%29%3A+Improvements+to+Income+Tax+Disclosures&acceptedDisclaimer=true&IsIOS=false&Submit=), which amends the Codification to enhance the transparency and decision usefulness of income tax disclosures. This ASU requires additional disaggregation of the reconciliation between the statutory and effective tax rate for an entity and of income taxes paid, both of which are disclosures required by current GAAP. The amendments improve the transparency of income tax disclosures by requiring (1) consistent categories and greater disaggregation of information in the rate reconciliation and (2) income taxes paid disaggregated by jurisdiction.

The amendments in this Update apply to all entities that are subject to Topic 740, *Income Taxes*. For public business entities, the amendments in the Update are effective for annual periods beginning after December 15, 2024. For entities other than public business entities, the amendments are effective for annual periods beginning after December 15, 2025. Early adoption is permitted.

**Changes Reflected in the U.S. GAAP Checklist and Codification**

When the FASB amends the Codification with an ASU, each paragraph that was amended by the ASU is left unchanged (for entities that have not adopted the ASU), but is followed by a paragraph containing “pending content.” Upon adoption of an ASU, entities need to complete the amended subtopic using the pending content for each paragraph that has been adopted.

* [**2023-06 — Disclosure Improvements**](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-06.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-06%E2%80%94Disclosure+Improvements%3A+Codification+Amendments+in+Response+to+the+SEC%E2%80%99s+Disclosure+Update+and+Simplification+Initiative&acceptedDisclaimer=true&IsIOS=false&Submit=) **— Codification Amendments in Response to the SEC’s Disclosure Update and Simplification Initiative**

As a result of this ASU, the following sections have been updated in the U.S. GAAP Checklist:

* [230-10-50](https://dart.deloitte.com/USDART/home/codification/presentation/asc230-10#298f2359-3dda-11e6-8541-cd93af58ce3b), *Statement of Cash Flows — Overall — Disclosure*
* [250-10-50](https://dart.deloitte.com/USDART/home/codification/presentation/asc250-10#9fbe1c9e-3dda-11e6-8541-cf64463727cb), *Accounting Changes and Error Corrections — Overall — Disclosure*
* [260-10-50](https://dart.deloitte.com/USDART/home/codification/presentation/asc260-10#258dd456-3ddc-11e6-8541-83ea565fda9f), *Earnings Per Share — Overall — Disclosure*
* [270-10-45](https://dart.deloitte.com/USDART/home/codification/presentation/asc270-10#4a9d5357-3ddd-11e6-8541-c96ca3b35a2f), *Interim Reporting* *— Overall — Other Presentation Matters*
* [270-10-50](https://dart.deloitte.com/USDART/home/codification/presentation/asc270-10#b7a37c0f-3ddd-11e6-8541-63952cead847), *Interim Reporting* *— Overall — Disclosure*
* [440-10-50](https://dart.deloitte.com/USDART/home/codification/liabilities/asc440-10#99312793-3de1-11e6-8541-67f77b1dc8b5)*, Commitments — Overall — Disclosure*
* [470-10-50](https://dart.deloitte.com/USDART/tree/vsid/C_1133713#aeb617e2-3ddb-11e6-8541-51b03db72596), *Debt — Overall — Disclosure*
* [505-10-50](https://dart.deloitte.com/USDART/home/codification/equity/asc505-10#b281ef4a-3ddf-11e6-8541-69b3cb7185e8)*, Equity — Overall — Disclosure*
* [815-10-50](https://dart.deloitte.com/USDART/home/codification/broad-transactions/asc815-10#95987207-3e20-11e6-8541-37e045e0ed0a), *Derivatives and Hedging — Overall — Disclosure*
* [860-30-45](https://dart.deloitte.com/USDART/home/codification/broad-transactions/asc860-30#40e0c8f3-3e5e-11e6-8541-0bea4226a8bd), *Transfers and Servicing — Secured Borrowing and Collateral — Other Presentation Matters*
* [860-30-50](https://dart.deloitte.com/USDART/home/codification/broad-transactions/asc860-30#40ef20d4-3e5e-11e6-8541-1deb98e0803e), *Transfers and Servicing — Secured Borrowing and Collateral — Disclosure*
* [932-235-50](https://dart.deloitte.com/USDART/home/codification/industry/93x/asc932-235#3a1410d4-3e53-11e6-8541-836e01765861), *Extractive Activities—Oil and Gas — Notes to Financial Statements* *— Disclosure*
* [946-20-50](https://dart.deloitte.com/USDART/home/codification/industry/9xx/asc946-20#c53e2d83-3e54-11e6-8541-37f4d2be5a14), *Financial Services—Investment Companies — Investment Company Activities — Disclosure*
* [974-10-50](https://dart.deloitte.com/USDART/home/codification/industry/97x/asc974-10#e7e4b74e-32f6-4ccf-b240-a8e53012b621), *Real Estate—Real Estate Investment Trusts — Overall — Disclosure*

The following sections have not been updated in the U.S. GAAP Checklist because there are no questions related to background, scope, implementation, transition, or SEC Materials guidance, but the sections were amended in the Codification to reflect the clarifications made in the ASU as described above:

* [105-10-65](https://dart.deloitte.com/USDART/home/codification/general-principles/asc105-10#d771aed7-3d92-11e6-8541-b3d79d1be227), *Generally Accepted Accounting Principles — Overall — Transition and Open Effective Date Information*
* [270-10-20](https://dart.deloitte.com/USDART/home/codification/presentation/asc270-10-20?nav=jtl#44e0ab8a-3ddd-11e6-8541-95e611586bfd), *Interim Reporting — Overall — Glossary*
* [260-10-55](https://dart.deloitte.com/USDART/home/codification/presentation/asc260-10#48ecd99f-3ddc-11e6-8541-91d1b5126668), *Earnings Per Share — Overall — Implementation Guidance and Illustrations*
* [470-10-15](https://dart.deloitte.com/USDART/home/codification/liabilities/asc470-10#61109ab4-3de2-11e6-8541-7b82d1671852), *Debt* *— Overall — Scope and Scope Exceptions*
* [860-30-15](https://dart.deloitte.com/USDART/home/codification/broad-transactions/asc860-30#3732c29c-3e5e-11e6-8541-29ce1a71141c), *Transfers and Servicing — Secured Borrowing and Collateral — Scope and Scope Exceptions*
* [860-30-20](https://dart.deloitte.com/USDART/home/codification/broad-transactions/asc860-30-20?nav=jtl#3e14625f-3e5e-11e6-8541-21397b1fda31), *Transfers and Servicing — Secured Borrowing and Collateral — Glossary*
* [860-30-55](https://dart.deloitte.com/USDART/home/codification/broad-transactions/asc860-30#9c8f8ce1-3e5e-11e6-8541-7103df7afe44), *Transfers and Servicing* *— Secured Borrowing and Collateral — Implementation Guidance and Illustrations*
* [[**2023-07 — Segment Reporting (Topic 280)**](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-07.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-07%E2%80%94Segment+Reporting+%28Topic+280%29%3A+Improvements+to+Reportable+Segment+Disclosures&acceptedDisclaimer=true&IsIOS=false&Submit=)](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-04.pdf&title=Accounting+Standards+Update+2023-04%E2%80%94Liabilities+%28Topic+405%29%3A+Amendments+to+SEC+Paragraphs+Pursuant+to+SEC+Staff+Accounting+Bulletin+No.+121+%28SEC+Update%29&acceptedDisclaimer=true&IsIOS=false&Submit=) **— Improvements to Reportable Segment Disclosures**

As a result of this ASU, the following sections have been updated in the U.S. GAAP Checklist:

* [270-10-50](https://dart.deloitte.com/USDART/home/codification/presentation/asc270-10#b7a37c0f-3ddd-11e6-8541-63952cead847), *Interim Reporting — Overall — Disclosure*
* [280-10-50](https://dart.deloitte.com/USDART/home/codification/presentation/asc280-10#eaf7e502-3ddd-11e6-8541-9b262c40bcd9), *Segment Reporting — Overall — Disclosure*

The following sections have not been updated in the U.S. GAAP Checklist because there are no questions in the U.S. GAAP Checklist related to background, scope, implementation, transition, or SEC Materials guidance, but the sections were amended in the Codification to reflect the clarifications made in the ASUs as described above:

* [280-10-55](https://dart.deloitte.com/USDART/home/codification/presentation/asc280-10#dbf8532e-3ddd-11e6-8541-696540b4c14a), *Segment Reporting — Overall — Implementation Guidance and Illustrations*
* [280-10-65](https://dart.deloitte.com/USDART/home/codification/presentation/asc280-10#e826e2a4-8515-4983-a762-d098c2966642), *Segment Reporting — Overall — Transition and Open Effective Date Information*
* [[**2023-08 — Intangibles — Goodwill and Other — Crypto Assets (Subtopic 350-60)**](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-08.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-08%E2%80%94Intangibles%E2%80%94Goodwill+and+Other%E2%80%94Crypto+Assets+%28Subtopic+350-60%29%3A+Accounting+for+and+Disclosure+of+Crypto+Assets&acceptedDisclaimer=true&IsIOS=false&Submit=) **— Accounting for and Disclosure of Crypto Assets**](https://www.fasb.org/Page/Document?pdf=ASU%202023-05.pdf&title=ACCOUNTING%20STANDARDS%20UPDATE%202023-05%E2%80%94Business%20Combinations%E2%80%94Joint%20Venture%20Formations%20(Subtopic%20805-60):%20Recognition%20and%20Initial%20Measurement)

As a result of this ASU, the following sections have been updated in the U.S. GAAP Checklist:

* [230-10-45](https://dart.deloitte.com/USDART/home/codification/presentation/asc230-10#2a03b71c-3dda-11e6-8541-59ddd1045be6), *Statement of Cash Flows — Overall — Other Presentation Matters*
* [270-10-50](https://dart.deloitte.com/USDART/home/codification/presentation/asc270-10#b7a37c0f-3ddd-11e6-8541-63952cead847), *Interim Reporting — Overall — Disclosure*
* [350-10-40](https://dart.deloitte.com/USDART/home/codification/assets/asc350-10#30598079-3ddc-11e6-8541-67fec7246f0b), *Intangibles—Goodwill and Other — Overall — Derecognition*
* [350-60-35](https://dart.deloitte.com/USDART/home/codification/assets/asc350-60#22dc6708-33e7-40ab-87c1-f87ff0c56019), *Intangibles—Goodwill and Other — Crypto Assets — Subsequent Measurement*
* [350-60-45](https://dart.deloitte.com/USDART/home/codification/assets/asc350-60#c5dcb820-a946-46c0-b74e-c4a09f76c91f), *Intangibles—Goodwill and Other — Crypto Assets — Other Presentation Matters*
* [350-60-50](https://dart.deloitte.com/USDART/home/codification/assets/asc350-60#c99cc0b8-d2bb-4d01-952f-396ddf17453d), *Intangibles—Goodwill and Other — Crypto Assets — Disclosure*

The following sections have not been updated in the U.S. GAAP Checklist because there are no questions in the U.S. GAAP Checklist related to background, scope, implementation, or transition guidance, but the sections were amended in the Codification to reflect the clarifications made in the ASUs as described above:

* [350-10-05](https://dart.deloitte.com/USDART/home/codification/assets/asc350-10#f57d4353-3dde-11e6-8541-c3342c5fb58e), *Intangibles — Goodwill and Other — Overall — Overview and Background*
* [350-30-15](https://dart.deloitte.com/USDART/home/codification/assets/asc350-30#7cb63a88-3dde-11e6-8541-f3fc46878286), *Intangibles — Goodwill and Other — General Intangibles Other Than Goodwill — Scope and Scope Exceptions*
* [350-60-05](https://dart.deloitte.com/USDART/tree/vsid/C_873052214#81f13200-79e8-4a16-a61c-7a16c932c0fb), *Intangibles — Goodwill and Other — Crypto Assets — Overview and Background*
* [350-60-15](https://dart.deloitte.com/USDART/tree/vsid/C_873052217#7b82ab94-3532-4eae-acfb-20388a4988aa), *Intangibles — Goodwill and Other — Crypto Assets — Scope*
* [350-60-20](https://dart.deloitte.com/USDART/home/codification/assets/asc350-60-20?nav=jtl#5db9f290-1a93-46b9-96c7-78f31bdeb8ee), *Intangibles — Goodwill and Other — Crypto Assets — Glossary*
* [350-60-65](https://dart.deloitte.com/USDART/home/codification/assets/asc350-60#1a1a638d-aa5c-4a74-a3ac-13bb22360e73), *Intangibles — Goodwill and Other — Crypto Assets — Transition and Open Effective Date Information*
* [958-230-55](https://dart.deloitte.com/USDART/home/codification/industry/asc958-230#e8c8c961-3e99-11e6-8541-1bdceb189d7a), *Not-for-Profit Entities — Statement of Cash Flows — Implementation Guidance and Illustrations*
* [**2023-09 — Income Taxes (Topic 740)**](https://www.fasb.org/Page/ShowPdf?path=ASU+2023-09.pdf&title=ACCOUNTING+STANDARDS+UPDATE+2023-09%E2%80%94Income+Taxes+%28Topic+740%29%3A+Improvements+to+Income+Tax+Disclosures&acceptedDisclaimer=true&IsIOS=false&Submit=) **— Improvements to Income Tax Disclosures**

As a result of this ASU, the following sections have been updated in the U.S. GAAP Checklist:

* [230-10-50](https://dart.deloitte.com/USDART/home/codification/presentation/asc230-10#298f2359-3dda-11e6-8541-cd93af58ce3b), *Statement of Cash Flows — Overall — Disclosure*
* [740-10-50](https://dart.deloitte.com/USDART/home/codification/expenses/asc740-10#86b2bfcd-3e17-11e6-8541-711c88473121), *Income Taxes — Overall — Disclosure*
* [740-30-50](https://dart.deloitte.com/USDART/home/codification/expenses/asc740-30#b74e521d-3e14-11e6-8541-3318207dccfc), *Income Taxes — Other Considerations or Special Areas — Disclosure*

The following sections have not been updated in the U.S. GAAP Checklist because there are no questions in the U.S. GAAP Checklist related to background, scope, implementation, or transition guidance, but the sections were amended in the Codification to reflect the clarifications made in the ASUs as described above:

* [230-10-55](https://dart.deloitte.com/USDART/home/codification/presentation/asc230-10#29219476-3dda-11e6-8541-99f9a9606b9e), *Statement of Cash Flows — Overall — Implementation Guidance and Illustrations*
* [740-10-20](https://dart.deloitte.com/USDART/home/codification/expenses/asc740-10-20?nav=jtl#3a765aa9-3e1c-11e6-8541-b353845b3199), *Income Taxes — Overall--Glossary*
* [740-10-55](https://dart.deloitte.com/USDART/home/codification/expenses/asc740-10#84966f7a-3e17-11e6-8541-59b5cc0af869), *Income Taxes — Overall — Implementation Guidance and Illustrations*
* [740-10-65](https://dart.deloitte.com/USDART/home/codification/expenses/asc740-10#d4375aeb-3e1d-11e6-8541-a78a4e2e1d1d), *Income Taxes — Overall — Transition and Open Effective Date Information*



**About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the “Deloitte” name in the United States and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.

Copyright © 2024 Deloitte Development LLC. All rights reserved.

Member of Deloitte Touche Tohmatsu Limited

1. Users complete framing questions within the Checklist in the Deloitte Disclosure Analytics suite to include within its scope, Topics and Subtopics into the checklist based on what is applicable for the entity. [↑](#footnote-ref-2)