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Nicholas Grillo is an Associate Chief Auditor in the PCAOB's Office of the Chief Auditor. He joined the PCAOB in 2008.

Nick leads OCA's research project regarding Changes in the Use of Data and Technology in the Conduct of Audits, the objective of which is to assess whether there is a need for guidance, changes to PCAOB standards, or other regulatory actions in light of the increased use of technology-based tools by auditors and preparers.

Previously, Nick has been involved in the development of several auditing standards and staff audit practice alerts, including AS 2410, Related Parties, AS 2710, Auditing Supplemental Information Accompanying Audited Financial Statements, and Attestation Standards No. 1 and No. 2, regarding certain examination and review engagements of brokers and dealers.

Prior to joining the PCAOB, Nick was an audit manager in Ernst and Young's Miami office. He is a certified public accountant in Florida.