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## Request for Public Comment

### *PCAOB Strategic Priorities*

PCAOB No. 2026-001

March 31, 2026

**Summary:** In early 2026, the Public Company Accounting Oversight Board (the “Board” or “PCAOB”) initiated a process to develop a new strategic plan.

The PCAOB’s 2026-2030 strategic plan (“2026 Plan”) will articulate the organization’s goals and objectives in support of its statutory mission to protect investors and further the public interest in the preparation of informative, accurate, and independent audit reports. In addition to serving as a five-year roadmap for the organization, the PCAOB’s strategic plan will be used to develop the PCAOB’s budget each year.

As a new step in the PCAOB’s strategic planning process to enhance transparency and encourage early stakeholder engagement, the Board is seeking input regarding the PCAOB’s strategic priorities. This process represents the start of an important dialogue aimed at developing a new strategic plan and redirecting standard-setting priorities moving forward.

The feedback received will help inform the development of the 2026 Plan and guide the PCAOB’s focus areas for future standard-setting activities.

Importantly, the public will have further opportunities to provide input on a draft 2026 Plan and new standard-setting agenda later this year.

The Board is particularly interested in feedback on the following questions:

1. What should the PCAOB focus on as its strategic priorities in registration, inspections, and enforcement over the next two to five years to further its statutory mission?
2. What changes should the PCAOB make to its inspections program including, but not limited to, changes in light of its new quality control standard (QC 1000)?

3. What inspection information would be most useful to stakeholders, and how could inspection reporting be enhanced under a quality control-focused inspection program?
4. What standard-setting projects should the PCAOB pursue?
5. How can the PCAOB achieve greater alignment of its auditing standards with international auditing standards?
6. In what ways should the PCAOB consider deploying technology, including AI, to help further its investor-protection mission?
7. How can the PCAOB enhance transparency with its stakeholders?

The Board welcomes and will consider all comments received to inform the development of the 2026 Plan and updates to planned focus areas for standard setting. All comments will be made public and posted on the PCAOB website. You are encouraged, but not required, to provide your name and professional affiliation.

Public

Comment: Interested persons may submit written comments to the Board. Comments should be sent by email to [comments@pcaobus.org](mailto:comments@pcaobus.org), or through the PCAOB website at [www.pcaobus.org](http://www.pcaobus.org). Comments may also be sent to the Office of the Secretary, PCAOB, 1666 K Street NW, Washington, DC 20006-2803. All comments should reference the Board release number, PCAOB No. 2026-001, in the subject or reference line, and should be received by the Board by May 15, 2026.

Board

Contact: Lorene Rosenberg, Chief Strategy Officer, Office of the Chief Operating Officer (202-372-5926, [rosenbergl@pcaobus.org](mailto:rosenbergl@pcaobus.org))

On the 31<sup>st</sup> day of March, in the year 2026, the foregoing was, in accordance with the Bylaws of the Public Company Accounting Oversight Board,

ADOPTED BY THE BOARD.

/s/ Phoebe W. Brown

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Phoebe W. Brown  
Secretary