

From: Stuart Burgdoerfer <sbburgdoerfer@gmail.com>
Sent: Wednesday, April 1, 2026 1:42 PM
To: Comments
Subject: [EXT]: PCAOB Request for Comment on its priorities

Hello,

Thank you for soliciting views from Audit Committee members about PCAOB priorities.

I believe the PCAOB should become substantially more involved in assessing barriers that cause talented young people from pursuing a degree in accounting and working as CPA in the audit profession.

Without sufficient high caliber talent, the auditing profession will be in deep trouble and no set of standards and enforcement will cure this fundamental issue.

I appreciate that CPA licensing occurs state by state and that there are a few states pulling back on the 5th year requirement but a holistic talent assessment is needed to assess talent gaps and issues in the profession.

Quite simply, more dramatic and urgent action is required.

Please consider becoming a leader in addressing the human capital aspects of the auditing profession.

Thank you,

Stuart Burgdoerfer
Chair — Progressive Insurance (PGR) and Arhaus Furniture (ARHS) Audit Committees

The views expressed here are mine as an individual and do not necessarily represent the views of either Progressive Insurance or Arhaus Furniture.