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May 15, 2026

Ms. Phoebe W. Brown
Office of the Secretary
Public Company Accounting Oversight Board
1666 K Street, N.W.
Washington, DC 20006-2803

Re: PCAOB Release No. 2026-001, Request for Public Comment on Strategic Priorities

Dear Ms. Brown:

We appreciate the opportunity to comment on the Public Company Accounting Oversight Board's (PCAOB or the Board) strategic priorities, and we applaud the PCAOB's approach to obtaining a broad range of stakeholder input to help inform the development of the 2026-2030 Strategic Plan and to guide the PCAOB's focus areas for future standard-setting activities. CBIZ CPAs is an annually inspected firm with more than 100 issuer audits, and we are committed to constructive engagement that advances investor protection and audit quality. In the pages that follow, we address each of the questions posed in the [Request for Public Comment on Strategic Priorities](#) (Request for Comment). We also have considered other questions included in PCAOB Board member statements published in connection with the Open Board Meeting considering the Request for Comment held on March 31, 2026. Where they relate to the main questions posed in the Request for Comment, we have included our responses there and have addressed certain of these incremental questions after the seven in the Request for Comment.

Our responses are grounded in three foundational principles. First, audit quality is strong and will continue to improve when standards are clear, risk-based, and applied consistently across firms and engagements. Second, regulatory stability benefits all participants in the financial reporting ecosystem by enabling firms and preparers to invest confidently in people, technology, and processes that sustain quality over time. Third, transparency about priorities, expectations, and outcomes is the bedrock of consistent and effective regulation, fostering accountability across the profession and building trust with investors and other stakeholders.

We look forward to continued dialogue and collaboration with the Board and staff as the PCAOB refines its strategy and implements its priorities.

Request for Comment 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?*

Inspections

Since its inception, the PCAOB inspections program has had a positive impact on audit quality, and we commend the PCAOB for the steps taken to improve the utility, timeliness, and readability of inspection reports. Given this approach to continuous improvement and responsiveness to market conditions, we believe more could be done to:

- better demonstrate the relationship among inspection report findings, audit quality, and the potential investor impact. (Please see Question 3 for more detail); and
- streamline information requests from firms to focus on what is necessary to execute on statutory obligations.

We also applaud the PCAOB's Spotlights and Audit Focus publications for making the Board's activities and observations more accessible to auditors, audit committees, investors, and preparers. These materials have improved visibility into inspection priorities, common findings, and areas of emerging risk, and they help stakeholders anticipate where execution challenges may arise.

To increase their usefulness, we encourage a shift toward more timely and interpretive communications issued closer to key milestones in the inspection, reporting, and standard-setting cycle and focused on how expectations are applied in practice rather than restating standards and rules. A helpful model that could be used for these communications is the Securities and Exchange Commission's (SEC) "Dear CFO" letters, which provide issuers with timely, practical guidance on complying with SEC rules and help to clarify areas where multiple interpretations may arise. "Dear Auditor"/staff observations letters, issued at regular intervals, could synthesize questions received through the newly announced Office of the Chief Auditor (OCA) consultation process, highlight emerging issues observed in inspections, and offer non-authoritative interpretive guidance and examples to promote consistent implementation and application. This format would help bridge the gap between formal standard-setting and day-to-day practice, especially when new or complex requirements are introduced, while potentially improving audit quality across the profession without compromising the rigor of oversight.

We appreciate the Board's commitment to modernizing requirements related to firm quality control through the issuance of PCAOB QC 1000, A Firm's System of Quality Control (QC 1000). To maximize clarity, effectiveness, and consistency, we urge the PCAOB to streamline the standard, emphasize principles over prescription, and align more closely with ISQM 1, where appropriate. QC 1000 would benefit from clearer scoping, sharper definitions of quality objectives, and more explicit acknowledgment that firms may achieve those objectives through different, risk-based approaches. Avoiding duplicative and highly prescriptive documentation requirements and scaling expectations to firm size, risk profile, and network arrangements will help ensure that the standard focuses on what matters most to audit quality while remaining practical to implement. We look forward to providing feedback on the forthcoming supplemental request for comment and encourage the PCAOB to continue to provide guidance and illustrative examples based on learnings from recent audit firm engagement.

We also recommend the PCAOB issue targeted guidance, illustrative examples, and case studies of how the Board will evaluate compliance with QC 1000 (including how it weighs evidence from monitoring and remediation). This would give firms, audit committees, and other stakeholders concrete illustrations of what "good" looks like, and increase predictability, reduce unintended burdens, and better align firm and PCAOB efforts to achieve sustained improvements in audit quality.

Enforcement

The PCAOB's enforcement program will best protect investors if it prioritizes conduct that demonstrably harms investors and behaviors that are clear, significant violations of PCAOB rules and standards. An approach that emphasizes intentional or reckless misconduct, what SEC Chair Atkins has characterized in the context of SEC enforcement as "genuine harm and bad acts,"¹ maximizes deterrence and scales the PCAOB's resources appropriately. We encourage the Board to articulate these priorities transparently and to calibrate sanctions to the severity of conduct, investor harm, and the firm's remediation and cooperation, so that enforcement outcomes are predictable, proportionate and well communicated.

When the root causes identified in enforcement actions suggest that existing standards and rules are not sufficiently clear or that expectations vary in application, we urge the PCAOB to consider targeted updates to standards or issuing guidance that promotes more consistent compliance. Timely staff guidance, illustrative examples, FAQs, and cross-references to relevant standards can reduce ambiguity and help prevent recurrence of issues surfaced in enforcement. With the anticipated OCA consultation program, there likely will be opportunity, where appropriate, for "real time" clarifications that are aligned with inspection insights and mindful of cost-benefit considerations and statutory protections. These actions could strengthen audit quality without relying on after-the-fact enforcement to define expectations.

As the allocation of enforcement responsibilities between the PCAOB and the SEC is further deliberated, we encourage transparency around the principles that guide case referrals, parallel proceedings, and remedies, while fully honoring the confidentiality requirements of the Sarbanes-Oxley Act (including restrictions applicable to inspection and enforcement information). Providing a high-level responsibility matrix, examples, or joint statements could help stakeholders understand how matters will be triaged and resolved and promote consistent treatment.

- 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)?*

Changes to the inspections program in light of QC 1000

As mentioned in Question 1, we applaud the PCAOB's openness to continue to improve the inspection process. In our view, the PCAOB's inspections program should evolve to more explicitly incorporate a firm's system of quality control (QC system). Focusing on implementation and inspection of QC 1000 will advance investor protection more effectively than expending time and resources attempting to craft a universal definition of audit quality that would likely consider the same principles embedded in QC 1000 and may not keep pace with evolving business models, technologies, and risks. A QC system-focused inspection regime would result in a more integrated, risk-based model that adapts specific engagement testing to the demonstrated design and operating effectiveness of a firm's QC system. Where a firm's QC system shows strong risk assessment, monitoring, and responsive remediation with credible evidence from internal inspections and root cause analysis, PCAOB inspections should place greater reliance on system

¹ [SEC Chair Atkins Keynote Address at the 25th Annual A.A. Sommer, Jr. Lecture on Corporate, Securities, and Financial Law](#), October 7, 2025

level evidence and reduce duplicative engagement level reperformance. Conversely, where QC systems are immature or ineffective, inspections should expand engagement testing and emphasize systemic remediation. This proportional approach aligns incentives for sustained investment in quality management and better targets regulatory resources to areas of higher investor and audit quality risks.

As mentioned in response to Question 1, to support this shift, the PCAOB should clarify how evidence from QC 1000 will inform inspection planning, execution, and reporting. We recommend the PCAOB provide transparency around how QC system assessments will influence engagement selection and the nature, timing, and extent of other inspection procedures; and describe how system level and engagement level findings will be synthesized. Transparent linkage between QC system evaluations, engagement outcomes, and related reporting will enhance consistency and comparability across firms and inspection cycles. However, it will be important for the PCAOB to consider the implications of a QC-focused inspection regime on how it assesses findings. The reporting approach should be refined so that the same deficiency is not counted at both the QC system and engagement level and to address potentially misleading proportions of engagement findings (i.e., a strong QC system could lead to fewer engagement level selections such that the overall percentage of findings could actually be higher).

Consistency in inspection execution

As the PCAOB begins evaluating firms' QC systems, consistency in inspection execution will be even more critical. We encourage the Board to reinforce common inspection methodologies, training, and review protocols to promote uniform application across teams, jurisdictions, and firm sizes. Clear, public guidance on how inspectors will evaluate risk assessments, monitoring and remediation cycles in line with QC 1000 will help reduce variability. This guidance for inspectors could include illustrative examples and case studies to clarify expectations, particularly in complex or judgment-driven areas. Such transparency can reduce variability in inspection outcomes when inspections teams change and enhance stakeholder confidence in the process. Additionally, regular knowledge sharing among inspection teams, sufficient subject matter expertise related to complex and judgmental audit areas, and post-inspection cycle feedback to firms can further enhance predictability and comparability.

Consideration of firms' activities during and after engagement inspections before issuing final inspection reports

As part of the inspections reporting process, we recommend dialogue between the inspections team and the firm about activities undertaken to address deficiencies identified during the inspection process and the root cause analysis (RCA) for significant inspection findings. If an engagement level inspection finding is identified early in the inspection process and takes necessary actions to address the finding before the full inspection is finalized, the PCAOB could consider this in the final reporting. Further, when a firm presents well-supported RCA that identifies whether issues are isolated versus systemic and describes timely, targeted remediation, that information, complemented by the PCAOB's assessment of a firm's QC system, should inform pervasiveness and severity judgments in the final report. These firm activities should also inform the PCAOB's determinations of Part II quality control criticisms (QCC) rather than inferring QCCs based on the existence of deficiencies without understanding the facts, circumstances, and root causes. A defined process that includes considering activities undertaken by firms during the inspection process, sharing preliminary views on pervasiveness, and inviting RCA input within

a set timeframe could improve the factual accuracy and balance of inspection reports, reduce disputes, and better align outcomes with the actual risk to investors. Where credible RCA indicates limited pervasiveness and effective remediation already underway, the report could reflect that context in describing the significance of findings and expected impact on future engagements.

Practical implementation and scalability

Finally, the inspections program should explicitly address scalability and differences in firm structures. Guidance that considers how mid-size and smaller firms would scale QC 1000 requirements for varied organizational models, geographic footprints, and use of networks or shared services will help ensure that inspection teams evaluate outcomes rather than prescribe a single model of compliance. For example, inspections could recognize alternative, proportionate controls that achieve the same objectives (centralized monitoring, shared tools, or external resources) and evaluate effectiveness relative to the firm's risk profile. Calibrating inspection focus to firm size and complexity, while holding all firms to the same quality objectives, will promote consistent, high-quality implementation across the market without imposing unnecessary burden.

3. What inspection information would be most useful to stakeholders, and how could inspection reporting be enhanced under a quality control-focused inspection program?

As the PCAOB continues to evolve its inspection program to place greater emphasis on firms' QC systems, it is important to revisit the balance between transparency and confidentiality in inspection reporting, while adhering to statutory protections. Many stakeholders, including investors and audit committees, have expressed a desire for greater insight into how a firm's QC system impacts inspection outcomes. The PCAOB should continue to seek the input from users of the inspection reports to help determine the right balance of information presented.

We believe stakeholders benefit most from inspection reports that move beyond lists of deficiencies and provide relevant context including regarding the influence of the QC system on the scope, approach, and outcome of the inspections. Explanatory commentary that details the rationale for engagement selections, whether based on QC system strengths or the presence of judgmental audit areas requiring closer scrutiny, could significantly improve the usefulness and interpretability of the report.

Executive summaries

We recognize that current inspection reports include executive summaries and believe these are helpful to orient the user to key inspection results. The PCAOB could consider including in the summary details about the QC system assessment and how the results impacted inspection procedures.

Inspection results

Leveraging certain aspects of the inspections reports of today, the PCAOB could continue to report the percentage of engagements with one or more Part 1A deficiencies, rather than listing issuer A, B, C etc. and indicating the precise number of engagement selections in each report. Both the current reports and related summaries (such as the PCAOB's Spotlight publications) aggregate findings into percentage rates

of deficiency and frequently break down deficiencies by audit area such as internal controls or revenue recognition while offering high-level statistics and trend data over multiple years. Aligning the individual firm reporting to the summary reporting allows for meaningful comparison without inadvertently creating perceptions about a firm's QC system strictly based on the number of engagement selections in a particular year and would improve the usefulness and interpretability of inspection reports for investors, audit committees, and firm management alike.

Notwithstanding the suggestion above, if the PCAOB decides to include information about deficiencies identified in each individual engagement, the PCAOB also could consider developing a framework to help determine the potential investor impact of findings to further enhance transparency and relevance. For instance, Part IA findings, defined as instances where, "at the time it issued its audit report(s), the auditor had not obtained sufficient appropriate audit evidence to support its opinion(s) on the issuer's financial statements and/or ICFR,"² may, at first glance, have a greater potential investor impact. However, Part IA findings are not all equally impactful to an audit opinion providing reasonable assurance, and the framework could help inform how investors interpret these types of findings. For example, an engagement team may not have appropriately identified a disclosure as significant, or they could not have audited a materially significant revenue stream. Both would be identified as a Part 1A finding, but they would not be equally severe or impactful to the issued audit opinion. To provide further perspective over the severity or impact of deficiencies, the PCAOB could consider providing additional context in the inspection report regarding the relative severity and impact to the audit opinion of the Part 1A findings. Further, Part IB findings, defined as, "deficiencies that relate to instances of non-compliance with PCAOB standards or rules other than those where the firm had not obtained sufficient appropriate audit evidence to support its opinion(s) such as misapplication of documentation requirements with a supported opinion,"³ may have lower investor risk. Providing additional context and illustrative examples of potential investor impact will help stakeholders gauge the relative severity and potential market consequences of inspection findings.

While the PCAOB has historically kept quality control findings confidential in Part II unless they remain unremediated, the move toward a quality control-focused model creates an opportunity to determine whether the QCCs, which were based on engagement-level findings rather than QC system findings, are necessary under a reimagined, QC system-focused regime.

Links to standard-setting

Inspection reports could also make clear connections between frequent areas of inspection findings and potential gaps or ambiguities in existing standards or rules. Where inspection results consistently identify certain audit areas such as challenges in auditing revenue or goodwill and intangibles, the PCAOB could highlight these themes and disclose the process undertaken to consider whether updates to standards or new guidance are warranted to promote more consistent compliance and improve audit quality. This linkage and subsequent action are increasingly important as preparers and auditors are beginning to utilize AI, digital assets/blockchain, and other emerging technologies in areas where standard-setting and regulation has not necessarily kept pace with innovation in financial reporting and auditing. Providing transparency around this assessment could help inform investors of the relative severity of the findings in these areas.

² [PCAOB Inspection Procedures](#)

³ Ibid.

Enhanced reporting would articulate how QC system evaluations alter inspection scope, clarify the Board's judgment on investor impact, and connect recurring issues to potential improvements in standards or guidance. By providing this holistic view, the PCAOB will support informed decision-making by investors, enhance audit committee oversight, and drive continuous improvement across the audit profession.

4. *What standard-setting projects should the PCAOB pursue?*

We support a proactive, transparent standard-setting agenda that enables timely guidance on emerging risks and technologies while maintaining clear, operable, and scalable audit requirements. We applaud the recently announced standard-setting agenda consultation process and believe it will be a positive step in focusing the PCAOB's efforts on standard-setting activities that support the dual mission. We encourage the PCAOB to make this a standing, periodic process as it actively solicits input from investors, audit committees, preparers, and firms. Input on the front end is just one step in effective standard-setting. Regular feedback loops such as post-issuance reviews, webinars, roundtables, and Q&A updates can help align interpretations and surface areas where standards may need targeted revision.

The PCAOB also could better utilize the standing advisory groups (i.e., the Standards and Emerging Issues Advisory Group and the Investor Advisory Group) in the standard-setting lifecycle. They would have much to offer in both the standard-setting agenda development process as well as the more detailed work of drafting and reviewing updates to standards, staff guidance, and other standards-related proposals ahead of publishing or public requests for feedback. We also encourage the use of topic specific task forces with multi-disciplinary membership to help inform work on existing or evolving issues, like the model used to develop the Data and Technology Task Force several years ago. These designated groups, as well as the public agenda consultation process, will help ensure robust stakeholder engagement to identify the most pressing issues that are or could impact audit quality.

We believe the specific standard-setting priorities should include the following:

Finalize QC 1000

Finalizing QC 1000 should remain a top priority. We fully support modernizing firm quality control systems, provided the standard is clear, proportionate, and aligned with a risk-based approach. Please see responses to previous questions for additional details.

Develop a principles-based framework for using AI in the audit

Given rapid adoption of artificial intelligence, including predictive models, generative AI, and agentic AI, we recommend the PCAOB establish a non-authoritative principles-based framework that clarifies how existing PCAOB standards apply and where targeted updates or interpretive guidance are needed. We believe this approach could be done more expeditiously than looking at each impacted auditing standard separately, and transparency about the auditor's responsibilities will support the public interest and help avoid both expectation and performance gaps.

The framework could include:

- Scope and definitions:
 - Distinguish between AI used as audit evidence (e.g., anomaly detection, risk assessment, substantive analytics); AI used as an enablement tool (e.g., drafting, summarization, workflow support, original document review); and AI used as administrative support (e.g., drafting initial client emails, industry research).
- Documentation expectations:
 - Describe what auditors should document either centrally or in engagement specific documentation when using AI tools as audit evidence, as an enablement tool or as administrative support.
 - Clarify what level of documentation and related supervision and review would be necessary when AI is used purely for administrative support (no effect on audit evidence), as an enablement tool, or as audit evidence.
- Human involvement, supervision, and review:
 - Articulate “human-in-the-loop” responsibilities: who might design/approve AI-enabled procedures, how competence may be maintained, how outputs could be corroborated, and how skepticism is applied to AI-generated content.
 - Emphasize reviewer expectations for evaluating the reasonableness of AI-assisted procedures and conclusions based on the types of use in an audit (i.e., administrative, enablement, audit evidence).
- Quality control and firm level responsibilities:
 - Link AI use to QC 1000: governance, risk assessment, model/tool approval, testing/validation, change management, vendor management, training, and monitoring/remediation.
 - Outline suggested minimum requirements related to risk-based safeguards for bias, drift, hallucinations, and security/privacy, with examples of evidence from monitoring to support reliance in inspections.
- Reliance on third-party and network tools:
 - Suggest expectations for due diligence over third-party AI providers (e.g., CoPilot) and network-developed tools (e.g., SOC reports, access controls, validation evidence), including how deficiencies or limitations could be addressed.
- Interaction with existing standards:
 - Clarify how AI use intersects with auditor risk assessment, responses to assessed risks, use of specialists, IT considerations, and audit evidence.
 - Provide examples illustrating appropriate AI-assisted procedures across common areas (e.g., risk assessment, fraud brainstorming, internal controls over financial reporting, analytical procedures, and population completeness testing).

We recommend phasing this work: begin with the issuance of a framework and illustrative examples or other non-authoritative guidance to promote consistent near-term practice, followed by targeted standard amendments if gaps persist. The framework could provide a recommended baseline such that any separate disclosures on the use of AI in audits would be unnecessary.

Coordination with other standard setters and regulators will help avoid divergent requirements and reduce the implementation burden on firms and should be a PCAOB priority. The Financial Reporting Council⁴ and the Committee of Sponsoring Organizations of the Treadway Commission⁵ recently released guidance to help firms mitigate risks associated with the use of AI in the audit and could be instructive as the PCAOB contemplates its next steps.

Taken together, a standing agenda consultation process, finalization of QC 1000, and a principles-based AI framework will equip auditors and stakeholders with clear, operable expectations and support sustained improvements in audit quality.

5. How can the PCAOB achieve greater alignment of its auditing standards with international auditing standards?

We support deeper alignment between PCAOB auditing standards and the International Standards on Auditing (ISAs) where it advances investor protection and audit quality without sacrificing U.S.-specific public interest objectives. The PCAOB should pursue alignment through a transparent, structured program that minimizes unnecessary divergence, provides clear rationale when U.S.-specific requirements are retained or added, and coordinates timelines to reduce implementation burdens for firms operating across borders.

To make alignment durable and effective, we encourage the PCAOB, working in close coordination with the SEC, to engage proactively with international standard setters and their oversight structures. In particular:

- Engage with the Monitoring Group, the Public Interest Oversight Board, and the International Auditing and Assurance Standards Board on practical avenues to streamline decision making and improve transparency around due process.
- Support stable, diversified, and independent funding for international audit standard-setting and oversight, giving due consideration to the Monitoring Group's public interest reforms, so that standards benefit from robust resourcing without compromising independence.
- Promote balanced stakeholder input, including investors, audit committees, preparers, and the profession, so that practitioner expertise informs feasibility and operability, while public-interest perspectives set outcomes and guardrails. Structured avenues for profession input (e.g., advisory panels, field testing, and targeted outreach) can strengthen standards without granting undue influence.

PCAOB participation in joint liaison groups, coordinated project planning, and concurrent exposure of related proposals can shorten convergence cycles and reduce the risk of costly contradictory or overlapping requirements.

⁴ [Financial Reporting Council Generative and Agentic AI Guidance](#)

⁵ [Artificial Intelligence | COSO](#)

Alignment with ISAs may disproportionately benefit larger firms whose methodologies are already built on international frameworks. Mid-size and smaller firms that historically look first to the PCAOB's and AICPA's auditing standards and rely on off-the-shelf U.S.-based audit methodologies and platforms will face a more material transition. To avoid unintended burden and disruption, the PCAOB could:

- Provide practical scalability guidance, including alternative approaches that achieve the same objectives for firms with simpler structures and limited resources.
- Offer phased transition periods to allow for necessary AICPA standard-setting activity to “catch up” if alignment makes sense.
- Leverage joint PCAOB/AICPA communications to promote consistent terminology and facilitate training for firms whose systems and education pathways are U.S.-centric.
- Use inspection feedback to identify where smaller firms need additional guidance (rather than immediately prescriptive add-ons), aligning support with areas of greatest risk.

By acknowledging different starting points, the PCAOB can advance alignment without disadvantaging firms that have historically oriented to U.S. standards.

6. *In what ways should the PCAOB consider deploying technology, including AI, to help further its investor-protection mission?*

We encourage the PCAOB to deploy technology carefully, transparently, and with appropriate governance to enhance the speed, consistency, and usefulness of its oversight activities. Certain technologies may assist with data analytics, economic analysis, and secure collaboration platforms to strengthen due process and evidence-informed decisions.

Technology tools could assist staff in organizing and summarizing comment letters on proposed standards and inspections policies (e.g., topic clustering, sentiment and stance detection, and extraction of suggested edits), while preserving human judgment over conclusions. Some standard-setting and professional bodies have evaluated AI-enabled tools to synthesize feedback and manage large bodies of technical input and could be useful resources as the PCAOB contemplates next steps. Adopting similar techniques paired with clear human oversight can speed analysis without sacrificing quality outcomes.

Analytics could also be designed to help understand who and how often information on the PCAOB website is routinely accessed. They could help determine whether investors, audit committee members, academics, or others are reaching certain PCAOB publications (e.g., inspection reports) and auditor reporting (e.g., Form AP and Form QC, when submitted) to inform improvements to data accessibility, information utility, among other things.

Finally, the new OCA consultation process to provide timely guidance on complex or novel auditing issues, when launched, will provide multiple opportunities for technology-enabled data analysis, including with respect to frequency of topical issues addressed, audit areas and related standards or rules discussed, issuer industry, size of accounting firm, timing of consultation, aging of active consultations, and outcomes and/or results.

7. *How can the PCAOB enhance transparency with its stakeholders?*

Transparency is foundational to the PCAOB’s credibility and effectiveness. This Request for Comment, together with the recently announced standard-setting agenda consultation and formal consultation process within OCA are significant steps in enhancing transparency at the PCAOB. Throughout this letter, we have provided the PCAOB suggestions for enhancing transparency to help achieve more meaningful, actionable, and accessible information sharing.

In addition, we recognize that the advisory groups discussed in Question 4 are critical to the transparency of the Board’s standard-setting process, helping stakeholders understand the objectives of the various projects and related challenges from the perspective of members. While the meeting agendas, plenary sessions, and break-out group report outs are public, it is not clear how the PCAOB Board and staff consider the feedback in standard-setting or other relevant activities. If, as mentioned above, the advisory groups took a more active role in the details of the standard-setting process, such as reviewing outlines and/or early drafts of requests for comment, and their thematic feedback was made publicly available, stakeholders would have a view into more phases in the lifecycle of a project.

We agree with Chair Logothetis that, “the PCAOB functions best when it is informed by the perspectives of participants from the full financial reporting ecosystem,⁶” and believe that transparent engagement with all of these stakeholders is critical to audit quality and serving the public interest. It helps to identify what’s working well, what issues are emerging, and what actions the PCAOB should take to further its mission.

Other Questions

How should we evaluate the audit quality and independence implications of outside ownership in registered accounting firms through alternative practice structures (APS)?

CBIZ CPAs is strategically associated with CBIZ, Inc. (NYSE: CBZ) through an alternative practice structure. This structure separates CBIZ’s non-attest practice from the attest services provided by CBIZ CPAs, maintaining objectivity and integrity, and ensuring freedom from conflicts of interest.

In accordance with the AICPA and state board requirements, CBIZ CPAs is an independent CPA firm 100% owned by CPAs and primarily provides attest services. All professional judgments and other decisions related to CBIZ CPAs’ services are made by, or under the supervision of, CBIZ CPAs’ shareholders and are made according to CBIZ CPAs’ policies and quality control procedures.

Audit quality is paramount regardless of ownership and governance structure. We believe that core values of public accountants that support audit quality, which include ethics, independence, technical expertise, and regulatory oversight, are common across all practice structures. Like traditional accounting firm structures, investors in attest firms subject to an APS prioritize audit quality and regulatory compliance, so they work to help ensure systems and processes are in place to minimize independence and conflict issues to help prevent any reputational damage. Given this commonality, we believe that regulations related to upholding these values should be applied universally, with acknowledgement that a practice structure that is deemed “alternative” does not, by default, make its activities more at risk from an independence and ethics perspective.

⁶ [PCAOB Chairman Logothetis Statement on PCAOB Strategic Priorities](#), March 31, 2026

Public Company Accounting Oversight Board

May 15, 2026

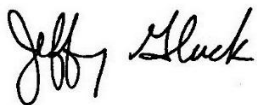
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Should a registered accounting firm's governance structure, such as operating under an APS, be subject to a reporting requirement to the PCAOB and should that reporting be public?

We recommend that the PCAOB first assess the decision-usefulness to relevant stakeholders of any incremental reporting on registered firms' governance structures such as operating under an APS before imposing new requirements. Much of this information is already available. APS arrangements are typically described on the attest firm's website, and in publicly funded structures key APS details appear in the non-attest firm's annual reporting. Given this existing transparency, any incrementally required PCAOB reporting should be targeted to genuine information gaps rather than duplicating disclosures that stakeholders can readily access today.

We appreciate the opportunity to provide our perspectives on the Board's strategic priorities, and we look forward to engaging with the Board and its staff further as the Strategic Plan is developed. If you have any questions or would like to discuss our views further, please contact Jeff Gluck (jgluck@cbiz.com) or Adam Clark (Adam.Clark@cbiz.com).

Very truly yours,

A handwritten signature in black ink that reads "Jeff Gluck". The signature is written in a cursive, slightly slanted style.

Jeffrey Gluck
CBIZ CPAs P.C.

By email: comments@pcaobus.org