

**From:** Gary Crittenden <gcrittenden@bmr.com>  
**Sent:** Saturday, April 4, 2026 7:19 PM  
**To:** Comments  
**Subject:** [EXT]: Suggestions for the PCAOB's strategic priorities

Dear Evann,

Thank you for the opportunity to provide public comments as you develop your strategic priorities. Please note that the suggestions below reflect my personal opinions and do not necessarily represent the views of the companies where I serve on audit committees.

Overall, I believe the PCAOB has had a positive impact on audit quality. Specifically, I would highlight two beneficial developments:

1. Partner Involvement: Engagement partners are now more involved in the completion of audits, which has directly improved audit quality.
2. Early Completion: The recent emphasis on completing more audit work within the relevant calendar year has improved the quality of work for both companies and auditors.

I would also like to note two areas of concern:

1. Standard Consistency: There appears to be a lack of consistency among PCAOB audit teams. The outcome of an audit often depends on whether a team is perceived as "easy" or "tough," suggesting a need for more uniform standards.
2. Centralization: Some firms have responded to higher expectations by centralizing their audit processes and evaluations. In certain instances, this centralized approach has actually impaired audit quality.

Finally, I suggest focusing on the following two priorities:

1. AI Integration: Some firms have made significant progress in applying AI to improve productivity, cost-effectiveness, and quality. The PCAOB should establish a process to evaluate how different firms are applying AI and the subsequent impact on quality, as firms are currently at very different stages of implementation.
2. Talent Pipeline: I am concerned about the declining number of new candidates entering accounting firms. High turnover persists, yet there appears to be little effort to modernize recruiting and training processes for new auditors.

I would be happy to discuss these points in further detail if it would be helpful.

Best regards,

Gary