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**Sent:** Tuesday, April 21, 2026 9:17 AM

**To:** Comments <comments@pcaobus.org>

**Subject:** [EXT]: Response to PCAOB Request for Public Comment on Strategic Priorities (PCAOB Release No. 2026-001)

Public Company Accounting Oversight Board  
Office of the Secretary  
1666 K Street NW  
Washington, DC 20006-2803

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

Dear Members of the Board,

The PCAOB's decision to seek early stakeholder input on its 2026–2030 strategic plan is a constructive step that builds on a number of important shifts already underway. The Board has clearly advanced its focus on audit quality through enhanced inspections, increased enforcement activity, and the introduction of QC 1000. The opportunity at this stage is less about redefining priorities and more about accelerating and deepening these efforts so that they translate more clearly into investor-relevant outcomes.

On strategic priorities, the PCAOB should continue evolving its risk-based approach across registration, inspections, and enforcement, with greater emphasis on articulating how its activities address areas of highest audit failure risk. While this orientation is already embedded in the program, there is an opportunity to make the connection between identified deficiencies and investor impact more explicit and more consistently communicated.

With respect to inspections, QC 1000 provides a strong foundation to further shift toward a more forward-looking evaluation of firm-level quality control systems. The PCAOB has already begun incorporating these elements, but a more systematic focus on governance, incentives, resource allocation, and audit firm culture would better align inspections with how audit quality is assessed by investors and audit committees in practice.

Inspection reporting has improved over time, yet its usefulness to stakeholders remains uneven. The existing disclosures are technically robust, but there is room to enhance accessibility and comparability. More structured trend analysis, clearer benchmarking across firms, and a more direct linkage between findings and potential investor implications would make the reports more decision-useful without reducing their rigor.

On standard setting, the PCAOB has been active, but continued attention is warranted in areas where market practices are evolving rapidly. This includes the audit of complex estimates, the use of specialists, and the integration of data analytics and automated

tools. These are not new topics, but they are becoming more central to audit execution and therefore to audit risk.

Alignment with international auditing standards should continue to be pursued pragmatically. The PCAOB has made progress in this area, and the priority going forward should be ensuring that any differences are clearly understood and do not reduce comparability for global investors. Greater transparency around the rationale for divergence would be helpful in this respect.

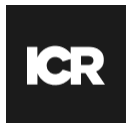
The role of technology, including AI, is an area where the PCAOB has appropriately signaled focus. The next phase is likely to require more *structured oversight of how firms govern and deploy these tools, alongside consideration of how the PCAOB itself can leverage data and analytics to enhance inspections and risk identification*. Adoption across firms appears uneven, suggesting that a principles-based approach remains appropriate in the near term.

Finally, the PCAOB has taken meaningful steps to enhance transparency, including increased public reporting and stakeholder engagement. There is an opportunity to build on this by moving toward more continuous and thematic communication, which would help stakeholders better understand emerging risks, inspection priorities, and areas of focus in closer to real time.

Overall, the direction reflected in the request is sound. The central challenge for the next phase is ensuring that existing initiatives are implemented in a way that is more consistent, more forward-looking, and more clearly connected to investor outcomes.

Thank you for the opportunity to provide input on this important initiative.

Respectfully submitted,



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