

From: Knutson, David <david.knutson@spglobal.com>
Sent: Thursday, April 23, 2026 4:41 PM
To: Comments <comments@pcaobus.org>
Subject: [EXT]: RE: PCAOB Requests Public Comment on Strategic Priorities

S&P Global Ratings (“S&P”) reviews audit reports of companies we rate as a part of our ratings process. Audited financial statements are the starting point of our credit analysis. A few areas that will be useful from a user perspective are noted below:

- More details on inspection findings including on areas of significant judgements and assessment of Critical Audit Matters and their impact on the audit.
- Appropriateness of materiality used by auditors especially for disclosures in the notes to the financial statements (not just the statements) and areas of disclosures that were lacking or insufficient e.g., commitments and contingencies.
- Our ratings are forward looking and we would appreciate any information that provides clarity about upcoming issues in an audit or firm, e.g., early warning signals like Going Concern opinions (by firm, partner, company market cap/industry), impact of certain contracts or upcoming accounting changes, restatements, SEC investigations etc.
- Lastly, we would value datasets and not only summary charts (e.g., audit firm, partner name, issuer CIK, issuer market cap, inspection outcome flags, filer status) as this data is usable.

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