PCAOB
PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD

SUMMARY

Comments on PCAOB Strategic Priorities and Draft Goals and Objectives Reflected in the 2026-2030 Strategic Plan

November 19, 2026

This document represents the views of PCAOB staff and not necessarily those of the Board. It is not a rule, policy, or statement of the Board.

OVERVIEW

In 2026, the Public Company Accounting Oversight Board (PCAOB) issued two requests for public comment, 1) seeking early input regarding the PCAOB's strategic priorities, and later on 2) seeking input on the PCAOB's 2026-2030 Draft Goals and Objectives. In total, the PCAOB received over 100 comment letters in response to the two requests.

This document presents the PCAOB staff's comparative analysis of the two rounds of public input and how broad themes were reflected first in the Draft 2026-2030 Strategic Plan Goals and Objectives and subsequently in the final 2026-2030 Strategic Plan ("Plan") adopted on November 19, 2026. The comparison shows how input evolved as the strategic planning process moved from broad priorities to specific goals.

COMMENTER THEMES REFLECTED IN THE STRATEGIC PLAN

The following table compares broad themes raised during the two comment periods and identifies their alignment to the final Plan.

BROAD THEME	STRATEGIC PRIORITIES INPUT	DRAFT GOALS AND OBJECTIVES INPUT	FINAL PLAN ALIGNMENT
Investor protection and audit-quality information	Comments emphasized investor protection as the central focus, including transparency and access to useful information.	Comments placed greater emphasis on timely, transparent, and decision-useful audit-quality and oversight information.	All Goals, particularly Goals 2 and 4
QC-informed and risk-based inspections	Comments supported QC-informed, scalable, and risk-based inspection modernization, with continued engagement-level reviews and transparent findings.	Comments focused on the transition to QC-focused inspections, risk-based selection, continued engagement reviews, reporting, and remediation.	Goal 2
Standard setting, implementation, and alignment	Comments emphasized scalable implementation, consultation, post-implementation review, and international alignment while preserving U.S. investor protection.	Comments further emphasized informed decision making, costs and benefits, implementation support, post-implementation review, and standards alignment.	Goal 1
Technology, data, and Super Intelligence (SI)-enabled oversight	Comments supported modernized data analytics and SI capabilities, alongside governance, traceability, cybersecurity, and human oversight.	Comments expanded to secure data use, validation, documentation, human accountability, structured data, and transparent governance.	Goal 5

BROAD THEME	STRATEGIC PRIORITIES INPUT	DRAFT GOALS AND OBJECTIVES INPUT	FINAL PLAN ALIGNMENT
Stakeholder engagement, transparency, and accountability	Comments sought consultation mechanisms, accessible reporting, public engagement, transparency, and accountability.	Comments emphasized regular two-way and constituency-specific engagement, investor information, integrated communications, and clearer reporting of impact.	Goal 4
Enforcement focus and coordination	Comments reflected differing emphasis on proportionality, procedural fairness, rigorous accountability, deterrence, and SEC coordination.	Comments focused on significant investor risks, enforcement principles and priorities, timely outcomes, deterrence, and regulatory coordination.	Goal 3
Scalability, firm governance, and emerging risks	Comments emphasized right-sizing for smaller firms and certain issuers while maintaining consistent investor-protection standards.	Comments addressed audit-market effects and how governance, independence, incentives, resources, affiliations, and firm structures may affect audit quality.	Goals 1, 2, and 3
Broker-dealer oversight, registration, and organizational coordination	Comments focused more broadly on risk-based oversight and effective use of PCAOB capabilities.	Comments more specifically addressed broker-dealer inspections, firm registration, cross-functional coordination, workforce and technology capabilities, and measurable progress.	Goals 2 and 5

CONCLUSION

Overall, the final Plan is aligned with the broad themes of public feedback received throughout the strategic planning process. The comparison shows that the initial input established broad priorities, while the subsequent input provided more specific perspectives on Plan design. The final Plan carries forward areas of common interest while balancing differing stakeholder perspectives and preserving flexibility for our implementation efforts to be informed by future analysis, performance planning, and stakeholder engagement.