Forvis Mazars, LLP
910 E. St. Louis Street
Springfield, MO 65806
P 417.865.8701 | F 417.865.0682
forvismazars.us

September 4, 2026

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

**Re: PCAOB Release No. 2026-006, Request for Public Comment on Draft 2026-2030 Strategic Plan Goals and Objectives**

Dear Office of the Secretary:

Forvis Mazars, LLP (”Forvis Mazars” or ”the Firm”) appreciates the opportunity to respond to the Public Company Accounting Oversight Board’s (”PCAOB” or ”the Board”) Request for Public Comment on the Draft 2026-2030 Strategic Plan Goals and Objectives, PCAOB Release No. 2026-006. Forvis Mazars ranks among the top 10 public accounting firms in the United States. Forvis Mazars, LLP is also part of a two-member global network, Forvis Mazars Global Limited, with Forvis Mazars Group SC as the other member. Forvis Mazars Group is an internationally integrated partnership operating in more than 100 countries and territories. The Firm continues to be an active participant in profession-wide endeavors, including participation on various committees, boards, expert panels, task forces, and working groups of the Center for Audit Quality and the American Institute of CPAs.

We would like to start by thanking the Board for proactively seeking and considering feedback from stakeholders early in the strategic planning process. This collaborative approach enhances transparency, promotes meaningful dialogue, and allows for the final strategic plan to reflect practical considerations. We believe the draft strategic plan establishes guiding principles and objectives that support many of the views we have previously expressed in response to the Board’s recent requests for public comment on strategic priorities and standard setting.

Overall, we support the six strategic goals outlined in the draft plan. We are particularly supportive of the Board’s focus on improving transparency and engagement with stakeholders, and the strategic direction toward modernization of its oversight activities. We appreciate that the Board has already taken recent action toward these goals, for example, through the establishment of the Inspections Modernization Council and the firm consultation process.

With respect to Goal 1, *Modernize Standard Setting and Implementation*, we encourage the Board to refer to the principles and recommendations reflected in our prior comment letter response to PCAOB Release No. 2026-005, *Request for Public Comment on PCAOB Standard Setting*. We encourage the Board to incorporate scalability considerations into the implementation of each goal within the strategic plan. This will help advance initiatives that can be implemented effectively across firms of varying sizes, structures, and risk profiles while continuing to support high-quality audits. We also believe prioritization will be important as the Board allocates resources and sequences initiatives over the next five years.

We believe Goal 2, *Modernize the Inspections and Registration Programs*, warrants elevated priority given its direct impact on audit quality, investor protection, and the effectiveness of the PCAOB's oversight activities. As the Board advances this goal, we emphasize consideration of scalability and proportionality as key principles in the design of a quality control-focused inspection program. Inspection approaches should evaluate the effectiveness of a firm's system of quality control within the context of its specific circumstances while maintaining consistent expectations for audit quality outcomes. This approach can help drive meaningful quality improvements across the profession while preserving a healthy and competitive audit market.

Forvis Mazars, LLP
910 E. St. Louis Street
Springfield, MO 65806
**P** 417.865.8701 | **F** 417.865.0682
forvismazars.us

In closing, we appreciate the opportunity to provide feedback on the Draft 2026-2030 Strategic Plan. We support the Board's efforts to establish a clear strategic direction for the coming years and encourage continued focus on initiatives that will have the greatest impact on audit quality and investor protection. As the Board advances these objectives, ongoing engagement with stakeholders will be critical to ensure that future initiatives are both effective in practice and responsive to the evolving needs of the marketplace.

If you have any questions related to this response and would like to discuss further, please email Angela Donnelly, Professional Standards Group Partner, at Angela.Donnelly@us.forvismazars.com, or Will Neeriemer, Chief Quality Officer, at Will.Neeriemer@us.forvismazars.com.

Regards,

Forvis Mazars, LLP