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August 11, 2026

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

RE: PCAOB Release No. 2026-006

Madam Secretary:

We appreciate the opportunity to comment on the PCAOB's draft *2026–2030 Strategic Plan Goals and Objectives*. At PwC, we value strong, effective audit oversight that is supported through strong standard setting, strong inspections programs, and strong enforcement programs.

We support the board's three reinforcing priorities (1) advance audit quality and investor protection (2) clarify expectations and bases for decisions leading to understandable outcomes and (3) transform how oversight is delivered, further described in this most recent consultation. The theme of modernization appropriately carries throughout the board's draft strategic goals and objectives. As noted in our **response** to the board's May 2026 consultation on strategic priorities and our August 2026 **response** on standard setting, the PCAOB's mission is enduring, yet how it fulfils that mission and engages with its stakeholders must evolve. A focus on AI, technology, and data—not only in relation to public company audits, but also to improve the board's oversight and organizational effectiveness—will position the board well for success. We agree that the board's oversight should focus on areas that have the most significant effect on audit quality. With that overarching principle in mind, we support:

- The six goals and the manner in which they have been articulated, as well as the more specific objectives designed to help the board achieve those goals
- The renewed focus on multi-stakeholder engagement and robust economic analysis

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- In addition to audit committees, we encourage a greater focus on engagement with preparers, the FASB, the SEC, and other stakeholders so the PCAOB is informed by a wide range of stakeholders in seeking to achieve its goals and objectives

- The board's intent to evaluate opportunities to foster alignment with international standards going forward but also reiterate the importance of considering the work of various AICPA boards and committees, including the Auditing Standards Board and the Assurance Services Executive Committee, in determining what actions may be appropriate for the US environment

- A coordinated approach between inspections and standard setting to identify areas where changes to standards or guidance may be necessary

- An appropriate approach to enforcement, recognizing the board's supervisory model and that all its core functions address audit quality

- The board's plans to use its governance, budgeting, and performance planning processes to (1) assess progress toward its strategic objectives, (2) align resources with priorities, and (3) adapt to emerging risks and opportunities

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The cumulative feedback the board has received on its separate consultations should position the board well to finalize its *2026–2030 Strategic Plan* and to continue efforts in support of its statutory mission. We encourage the board to continue to use requests for public comment as a means of soliciting early feedback to inform its direction on key decisions. We would be pleased to continue the dialogue, as appropriate. Please contact Dan Felgner at **dan.felgner@pwc.com** or Brian Croteau at **brian.t.croteau@pwc.com** regarding our submission.

Sincerely,

PricewaterhouseCoopers LLP

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