September 4, 2026

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

PCAOB Release No. 2026-006, July 20, 2026: DRAFT 2026-2030 STRATEGIC PLAN GOALS AND OBJECTIVES

Dear Secretary Brown and PCAOB Board Members:

Johnson Global Advisory (JGA) appreciates the opportunity to comment on the Public Company Accounting Oversight Board's request for public comment on its *Draft 2026-2030 Strategic Plan Goals and Objectives*.

JGA's mission is to be the most innovative and technically excellent advisory firm at the intersection of companies, auditors, and regulators, which improves investor decision-making confidence. We serve a diverse group of audit firms ranging from single office firms to more complex regional firms and the top 20 audit firms. We help audit firms interpret, respond, and comply with global auditing and financial reporting standards and regulatory requirements, including those standards set by the PCAOB. Our team of financial reporting quality advisors helps prepare audit firms to perform high-quality audits using innovative tools with a shared commitment to implement effective policies, procedures, and controls.

Our comments are informed by deep, ongoing engagement with firms subject to PCAOB oversight, including first-hand experience with inspections, remediation efforts, implementation of auditing and quality control standards, and regulatory interactions. We offer the perspectives below to support the PCAOB's statutory mission to protect investors while promoting audit quality, scalability, and consistency across firms of varying size and complexity.

JGA fully supports the PCAOB's three reinforcing priorities and concur that focus of oversight should be on areas that have the most significant effect in audit quality, as well as the six goals and related sub-objectives, as have been described in the draft plan. Specifically, JGA supports:

- The focus to modernize the PCAOB's standard setting approach and would strongly encourage the PCAOB to prioritize its goal of being more timely in developing new standards and guidance when new and innovative practices are being introduced in the profession (such as providing clearer direction in the auditing of crypto currency, the effect AI is having on the audit profession, and any other new technologies being introduced within the auditing profession).

- The PCAOB's focus in modernizing the registration and inspections program to ensure the results of inspections and the PCAOB's evaluation of remedial actions are reported timely so that these results remain relevant to the targeted users. In addition, the PCAOB should continue to evaluate and react to recent changes within the profession (i.e., increased activity in firms taking on alternative practice structures and the effect that private equity investment is having on the audit quality of registered firms).

- The PCAOB's planned sharpening of the focus of its enforcement program on only matters that truly affect investors and the capital markets, with less focus on compliance failures that have insignificant effect on the decision making of such investors and markets.

- The intention to leverage and modernize its oversight function by making use of developments, capabilities, and advancements in data tools and technology.

- The PCAOB's renewed focus on investing in its people, which should set a goal of ensuring consistency in application and evaluation of compliance with the PCAOB's rules and standards by the PCAOB staff and inspectors across all audit registered firms.

We appreciate the PCAOB's efforts to engage stakeholders early in its strategic planning and goals process. JGA would welcome further dialogue with the Board or Staff regarding these comments and stands ready to assist in advancing high-quality, investor-focused auditing standards and oversight. Please direct any questions to Jackson Johnson, President and Shareholder (jjohnson@jgacpa.com) or Geoffrey Dingle, Managing Director and Shareholder (gdingle@jgacpa.com), both of which may be reached at (702) 848-7084.

Sincerely,

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