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August 27, 2026

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

Re: PCAOB Release No. 2026-006, Draft 2026-2030 Strategic Plan Goals and Objectives

Dear Ms. Brown:

CBIZ CPAs appreciates the opportunity to comment on the Public Company Accounting Oversight Board's ("PCAOB" or "Board") Draft 2026-2030 Strategic Plan Goals and Objectives ("draft plan"). We commend the Board for soliciting stakeholder input and for developing a strategic framework that is grounded in advancing audit quality, promoting investor protection, improving regulatory clarity, and modernizing oversight capabilities. The draft plan is organized around priorities that largely align with the views expressed in our comment letter[1] on the draft strategic priorities regarding the PCAOB's statutory mission and the factors most likely to contribute to sustainable improvements in audit quality.

CBIZ CPAs is an annually inspected firm with more than 100 issuer audits, and we remain committed to constructive engagement with the PCAOB to support high-quality auditing, investor protection, and confidence in U.S. capital markets.

At a high level, we support the Board's emphasis on:

- Modernizing standard setting through transparent, risk-based processes.
- Focusing inspections on firms' systems of quality control.
- Enhancing transparency and stakeholder engagement.
- Leveraging technology, data, and artificial intelligence to improve regulatory effectiveness.
- Clarifying enforcement priorities and improving consistency in decision-making.
- Building a highly capable and mission-driven PCAOB workforce.

We also believe certain aspects of the draft plan could be strengthened to further support the Board's mission. In particular:

1. Objective 1.4 should emphasize the PCAOB's *proactive* use of oversight and stakeholder insights to better anticipate where it can add the greatest value, whether through standard setting, communications, or other regulatory tools.

[1] [38_cbiz.pdf]

2. The draft plan could better articulate how oversight activities, inspections, consultation activities, and standard-setting initiatives will operate as part of an integrated regulatory framework.

Our comments below focus on these themes.

Goal 1: Modernize Standard Setting and Implementation

General Support

We strongly support Goal 1 and the Board's commitment to a standard-setting approach that produces standards that are effective, implementable, transparent, and informed by cost-benefit considerations. We are particularly supportive of Objectives 1.1 through 1.3, which recognize the importance of implementation support, post-implementation review, and reducing unnecessary divergence from international standards where such alignment advances audit quality and investor protection.

Consistent with our prior comments on the PCAOB's draft strategic priorities, we believe effective standard setting requires continuous stakeholder engagement, robust implementation support, and ongoing assessment of whether standards are achieving their intended outcomes. The Board's recent initiatives involving consultation processes and expanded stakeholder outreach are positive developments that can improve both the quality and practicality of future standards.

Objective 1.4

We support Objective 1.4 and its focus on using insights from inspections, enforcement, consultations, and stakeholder engagement to identify emerging risks. However, we encourage the Board to strengthen this objective by explicitly emphasizing proactive use of the many regulatory tools based on those insights where appropriate.

As currently drafted, Objective 1.4 appropriately recognizes the value of drawing upon oversight activities to identify evolving risks. However, many of the sources identified in the objective are inherently backward-looking. Inspection findings, enforcement actions, and implementation challenges frequently reflect events that have already occurred. While these inputs are valuable, an effective regulatory strategy should also consider the identification of emerging risks before they become widespread audit quality concerns.

The rapid evolution of artificial intelligence, digital assets, and increasingly complex information systems demonstrates why a proactive approach is essential. Investors and auditors benefit when standards, guidance, and interpretive resources evolve alongside these developments rather than after significant implementation challenges have already emerged.

Goal 6: Strengthen Organizational Effectiveness and Stewardship

Enhanced Coordination Across PCAOB Functions

While we support both Objective 6.1 and Objective 6.2, we believe the draft plan presents an opportunity to more explicitly recognize the importance of coordination, enhanced communication, and information sharing across organizational functions, including the Division of Registration and Inspections, the Office of the Chief Auditor (OCA), Enforcement and Investigations, the Office of Economic and Risk Analysis, and other relevant groups.

As we noted in our comment letter on the PCAOB's draft strategic priorities, the Board has introduced several promising initiatives, including expanded consultation mechanisms and greater stakeholder outreach. To maximize the effectiveness of these initiatives, it will be important that insights generated throughout the organization are systematically shared and incorporated into decision-making.

For example:

- Inspection observations may reveal recurring areas where standard requirements are unclear or difficult to apply.
- OCA consultations may identify common interpretive questions arising across firms.
- Enforcement matters may reveal areas where expectations are not consistently understood.
- Standard setting projects may benefit from direct consideration of implementation challenges identified through inspections and consultations.

Establishing stronger operational feedback loops among these functions could improve the consistency, efficiency, and effectiveness of PCAOB oversight while reducing the need for firms and stakeholders to navigate potentially fragmented communications.

CBIZ CPAs recognizes the significant effort reflected in the draft plan. We believe the proposed priorities appropriately emphasize audit quality, investor protection, transparency, and organizational effectiveness. We provide the suggestions above to further strengthen areas touched upon in the draft plan.

We appreciate the opportunity to provide our perspectives on the Board's draft plan. If you have any questions or would like to discuss our views further, please contact Jeff Gluck (jgluck@cbiz.com) or Adam Clark (Adam.Clark@cbiz.com).

Very truly yours,

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