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August 28, 2026

Ms. Phoebe W. Brown
Secretary
Public Company Accounting Oversight Board
1666 K Street NW
Washington, DC 20006

**Re: PCAOB Release No. 2026-006, *Request for Public Comment: Draft 2026-2030 Strategic Plan Goals and Objectives* (July 20, 2026)**

Dear Ms. Brown:

Deloitte & Touche LLP is pleased to respond to the request for public comment from the Public Company Accounting Oversight Board (the PCAOB or the Board) on its *Draft 2026-2030 Strategic Plan Goals and Objectives* (the Draft Plan).

We appreciate the Board's consultative approach to developing the Draft Plan, including its March 2026 *Request for Public Comment: PCAOB Strategic Priorities.* We believe that the goals and objectives set out in the Draft Plan will help the PCAOB build on its history of driving improvements in audit quality consistent with the mandate Congress entrusted to it almost 25 years ago.

The three reinforcing priorities the Board set out in the Draft Plan—Advance, Clarify, and Transform—will serve it well over the next five years and beyond as the capital markets continue to evolve. We also believe that the more detailed draft goals and related objectives to support these goals are clear, comprehensive, and aligned with the PCAOB's mission. More specifically:

- ***Goal 1: Modernize Standard Setting and Implementation.*** As we noted in our May 15, 2026, letter regarding the Board's strategic priorities (May 2026 Letter),[1] the auditing standards issued by the PCAOB are the bedrock of its regulatory regime. We agree with the Board that the modernization of the standard setting function should focus on how standards can best support audit quality, which includes standards aligned with the public interest and that can be implemented effectively. The four objectives that the Board set out under this goal—related to the framework for standards setting, effective implementation, alignment with international standards, and setting priorities—are key to achieving this goal. We commend the Board for moving forward with this goal even as it continues to seek input on the Draft Plan, including by issuing a separate *Request for Public Comment on PCAOB Standard Setting*, to which we separately responded.[2]

[1] Deloitte & Touche LLP May 15, 2026, letter re: PCAOB Release No. 2026-001, *Request for Public Comment: PCAOB Strategic Priorities* (March 31, 2026).
[2] Deloitte & Touche LLP August 6, 2026, letter, re: PCAOB Release No. 2026-005, *Request for Public Comment: PCAOB Standard Setting* (June 23, 2026).

- ***Goal 2: Modernize the Inspections and Registration Programs*.** We support the PCAOB's goal to modernize the inspections and registration programs, including by focusing on firms' systems of quality control, the effectiveness of inspection reports, the remediation of deficiencies, and the reassessment of the registration process. In our experience, these programs have contributed to audit quality—including because firms have made significant investments to respond to input from the PCAOB and the PCAOB has gained extensive knowledge over the years—and therefore they should remain an ongoing focus of the PCAOB. As the PCAOB pursues this goal, it will be important to understand changes in the profession and the regulatory environment over the past two decades, including by seeking to understand new audit and quality control systems and processes implemented by individual firms, as well as through perspectives shared by the newly-established Inspections Modernization Council.
- ***Goal 3: Sharpen Enforcement Focus on Conduct Harmful to Investors.*** We agree with the Board that its Enforcement program is most effective when it focuses on the most significant risks to investors and the markets. As discussed in our May 2026 Letter, we agree that closer coordination between the SEC and PCAOB enforcement programs can support this goal by reducing duplication, maximizing resources, and encouraging focus on the conduct that poses the greatest risks.
- ***Goal 4: Deepen Stakeholder Engagement and Communication*.** As noted above, we commend the PCAOB for engaging with a broad array of stakeholders in developing its strategic priorities. We are encouraged that continued commitment to stakeholder engagement is a priority for the Board, both to gain insights to advance specific strategic priorities, as well as to communicate effectively to stakeholders about the PCAOB's activities.
- ***Goal 5: Modernize Oversight through Technology and Data.*** We agree with the Board that technology offers the Board a powerful opportunity to support continuous improvement in audits by helping the PCAOB effectively regulate the profession as it evolves toward the audit of the future. To this end, as discussed in our May 2026 Letter, we encourage the Board to continue to engage with registered firms about technology they use in conducting audits and to continue to advance the PCAOB's own use of technology in its processes.
- ***Goal 6: Strengthen Organizational Effectiveness and Stewardship*.** We are encouraged that the Board is considering ways to optimize its internal operations, not only through disciplined investment in systems and processes, but also by focusing on the culture and capabilities of its people. As discussed in our May 2026 Letter, we believe that a culture that encourages coordination among the PCAOB's key program areas will enable better compliance with PCAOB requirements, as well as better focus of PCAOB resources on key risks to audit quality and investor protection.

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We appreciate the opportunity to provide our perspectives on the Draft Plan, and we look forward to engaging with the Board and its staff further as it continues the important work of the PCAOB. If you have any questions or would like to discuss our views further, please contact Dipti Gulati at (212) 436-5509 or Trevor Barton at (402) 444-1818.

Sincerely,

Deloitte & Touche LLP

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