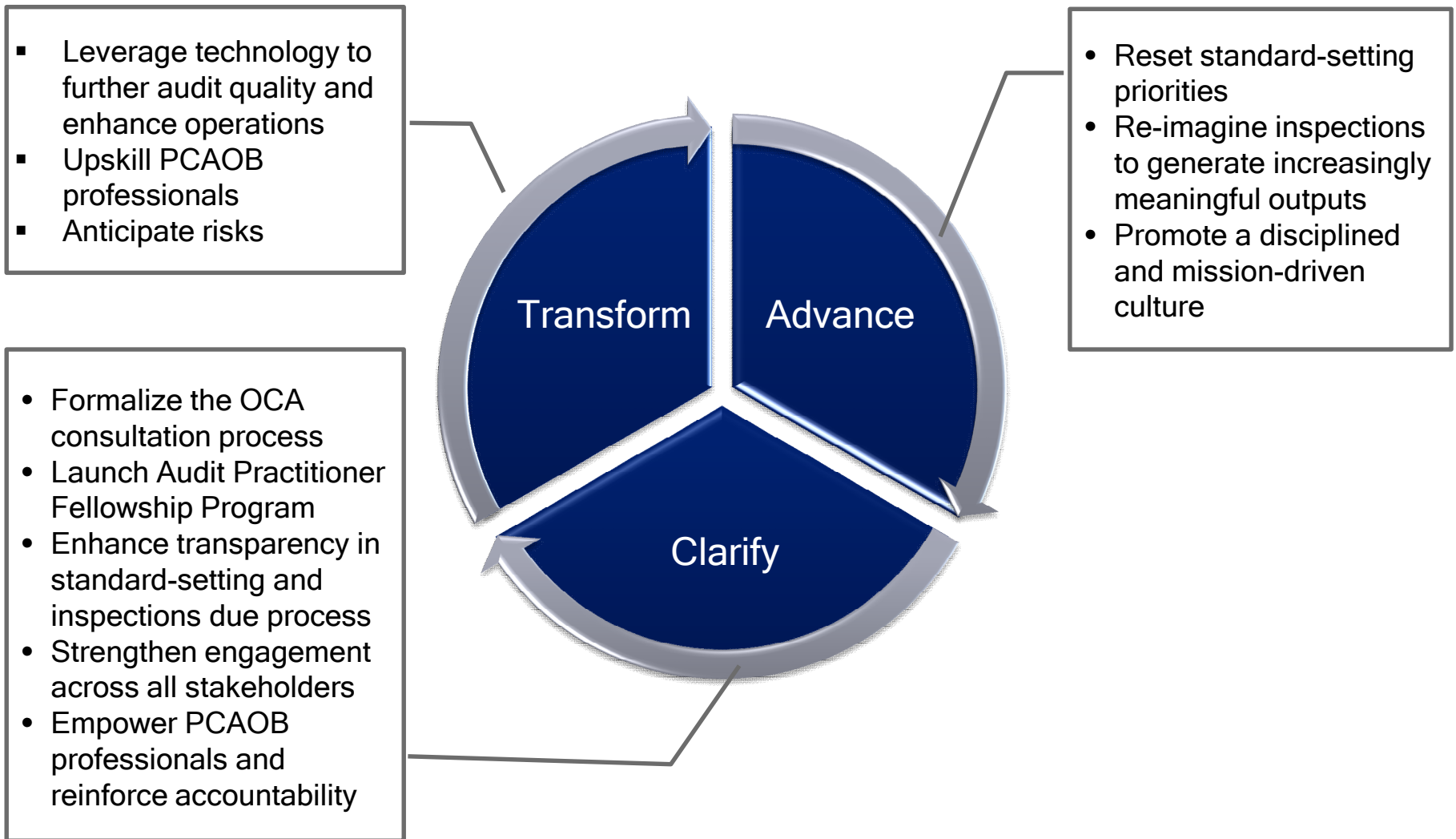


The PCAEOB's Strategic Priorities

Office of the Chief Auditor
PCAEOB SEIAG Meeting
May 6, 2026

THE PCAOB'S STRATEGIC PRIORITIES – A FRAMEWORK



QUESTIONS FOR DISCUSSION – STANDARD SETTING

1. What standard-setting projects should the PCAOB prioritize to address emerging risks, evolving market practices, and stakeholder needs?
2. Where could increased consideration of international auditing standards be useful, and what pragmatic paths forward could the PCAOB consider, consistent with its statutory mission?
3. When might it be appropriate for the PCAOB to take a different or incremental approach relative to international auditing standards, and what factors should help guide those judgments?

QUESTIONS FOR DISCUSSION – TRANSPARENCY

1. How might the PCAOB further enhance transparency in its standard-setting process, including how priorities are set, stakeholder input is considered, and decisions are reached throughout the development of new or amended standards and through post implementation review?
2. What opportunities exist for the PCAOB to enhance its communication strategy, including how information is shared, feedback is incorporated, and expectations are managed with stakeholders?

QUESTIONS FOR DISCUSSION - INSPECTIONS

1. What changes should the PCAOB make to its inspections program including, but not limited to, changes in light of its new quality control standard (QC 1000)?
2. How can the PCAOB enhance its inspection process so that affected parties better understand the basis for inspection outcomes?