CBIZ CPAs

CBIZ CPAs P.C.

730 Third Avenue
11th Floor
New York, NY 10017

P: 212.485.5500

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Vanessa A. Countryman
Secretary
Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: File No. DSP-3; Draft Strategic Plan for Fiscal Years 2026–2030

Dear Ms. Countryman:

CBIZ CPAs appreciates the opportunity to comment on the Securities and Exchange Commission's ("SEC" or "Commission") Draft Strategic Plan for Fiscal Years 2026–2030 ("Draft Plan"). We commend the Commission for publishing the Draft Plan for public comment and for the transparency and stakeholder engagement reflected in both the Draft Plan itself and the process used to develop it. As a mid-sized accounting firm providing audit and internal control over financial reporting-related services to approximately 200 issuers, we support the Commission's overall direction and its renewed focus on investor protection, fair and efficient markets, and capital formation.

We respectfully offer several recommendations intended to further strengthen the final plan, including a specific focus on issuer-facing guidance regarding the use of artificial intelligence in the preparation of public reports and communications to investors; a more active, intentional, and transparent oversight role with respect to the standard-setting and oversight ecosystem affecting issuers, including in particular the Public Company Accounting Oversight Board ("PCAOB") and the Financial Accounting Standards Board ("FASB"); a cumulative assessment of the cost-benefit impact of current and forthcoming proposals; and a more explicit commitment to timely public interpretive guidance for new and amended rules.

<u>Addressing Issuer Use of Artificial Intelligence in Market Facing Disclosures and Communications</u>

The Draft Plan appropriately recognizes the importance of technology modernization and the responsible use of artificial intelligence. However, the Draft Plan does not specifically address the increasingly urgent need for issuer-facing guidance on the use of artificial intelligence in the preparation of public reports and communications to investors, including financial reporting and disclosures.

Artificial intelligence is moving rapidly from experimentation to integration into finance, controllership, reporting, compliance, and other core business processes that impact disclosure controls and procedures, internal accounting controls, and internal control over financial reporting. As a result, the use of AI is increasingly embedded in processes that bear directly on the quality, reliability, and completeness of information provided to investors. Because these controls are foundational investor-protection mechanisms, the Commission should treat governance over AI-enabled financial reporting, disclosure and communication processes as a strategic priority to help maintain fair and orderly markets.

We encourage the Commission to articulate a principles-based framework that addresses governance, accountability, documentation, validation, and monitoring. Such guidance would support responsible adoption and enhance investor confidence.

Overseeing the Financial Reporting and Audit Ecosystem

The Draft Plan does not expressly address the importance of the Commission's oversight role in the broader financial reporting and audit oversight ecosystem. In practice, however, the Commission's oversight posture has substantial effects on investor protection, issuer costs, audit quality, competition, and regulatory clarity.

We encourage the Commission to exercise disciplined and transparent oversight of PCAOB initiatives and to remain attentive to the broader financial reporting initiatives at the FASB. In both contexts, attention to cost, implementation complexity, and potential unintended consequences can improve regulatory outcomes. Enhanced coordination can reduce unnecessary duplication and improve clarity for market participants.

Assessing the Cumulative Cost-Benefit Impact of the SEC's Regulatory Agenda

While the Draft Plan emphasizes economic analysis at the individual proposal level, it does not address the cumulative impact of the SEC's broader regulatory agenda. Market participants experience regulatory burden in the aggregate, not on a rule-by-rule basis.

We recommend that the Commission commit to evaluating the combined effects of concurrent and sequential rulemaking that would impact a narrow suite of rules. This would improve prioritization and ensure that regulatory costs remain aligned with investor benefits.

Prioritizing Timely Public Interpretive Guidance

We recommend that the final plan more clearly prioritize timely public interpretive guidance as a core component of effective regulation, especially given the volume of potential final rules that would require implementation either concurrently or in a short time frame. Timely updates to publicly available guidance would reduce uncertainty, promote consistency, and improve implementation efficiency.

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We appreciate the opportunity to provide our perspectives on the SEC's strategic plan. If you have any questions or would like to discuss our views further, please contact Chief Quality Officer Adam Clark (Adam.Clark@cbiz.com) or National Director of Accounting Standards Melissa Henry (Melissa.Henry@cbiz.com).

Very truly yours,

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By email: rule-comments@sec.gov