

Public Company Accounting Oversight Board Strategic and Performance Plan Facilitation and Development

ABOUT THE NATIONAL ACADEMY

The National Academy of Public Administration is a non-profit, independent organization of top public management and organizational leaders who tackle the nation's most critical and complex public management challenges. With a network of more than 900 distinguished Fellows and an experienced professional staff, the National Academy is uniquely qualified and trusted across government to provide objective advice and practical solutions based on systematic research and expert analysis.

Established in 1967 and chartered by Congress in 1984, the National Academy continues to make a positive impact by helping federal, state and local governments respond effectively to current circumstances and changing conditions. Learn more about the National Academy and its work at www.NAPAwash.org

OVERVIEW

The Public Company Accounting Oversight Board is a non-profit corporation responsible for oversight of audits of public companies. It conducts inspection, enforcement, and standard-setting activities. The PCAOB was created by the Sarbanes-Oxley Act (Public Law 107-204) with the goal of protecting the interests of investors and furthering the public interest in the preparation of informative, accurate, and independent audit reports. It is governed by five board members appointed by the Securities and Exchange Commission (SEC). The PCAOB carries out its responsibilities through a staff of approximately 800 in its headquarters and regional offices.

The PCAOB contracted with the Academy to support the development of its updated strategic plan and correlating performance planning activities. During the development of the strategic plan the Academy performed a series of interviews with key stakeholders, conducted two widely-disseminated surveys, and facilitated several planning and visioning sessions with Board leadership.

The final PCAOB Strategic Plan for 2018-2022 can be viewed [here](#). The Plan has five core values, a new vision, and five strategic goals, charting a course for the future of public company auditing oversight and standard-setting.

The Academy team also helped the PCAOB in developing their performance planning activities, integrated with the Strategic Plan, to measure and focus the organization on quantifiable performance goals. The development of the PCAOB performance plan included three rounds of facilitated workshop sessions with division and office leadership to refine performance goals, indicators, and targets.

The Academy's work was led by a professional study team with oversight from an Expert Advisory Group of 3 Academy Fellows.

EXPERT ADVISORY GROUP

Sallyanne Harper*, President, Association for Federal Enterprise Risk Management. Former Vice President, Executive Office of Federal Management Practice, AOC Solutions; Chief Mission Support Officer and Chief Financial Officer, U.S. Government Accountability Office. Former positions with U.S. Environmental Protection Agency: Chief Financial Officer/Acting Assistant Administrator for Administration and Resources Management; Deputy Assistant Administrator for Management and Administration and Deputy Chief Financial Officer; Finance Director; Associate Director, Superfund Procurement Operations. Former Contract Specialist and Contracting Officer in major weapons systems acquisition with Naval Air Systems Command and Naval Regional Contracting Office.

J. Christopher Mihm*, Chairman, Independent Audit Advisory Committee, United Nations; Managing Director, Strategic Issues, U.S. Government Accountability Office. Former positions with U.S. General Accounting Office: Director, Strategic Issues; Assistant Director, Federal Management Issues; Evaluator.

W. Bartley Hildreth*, Professor, Andrew Young School of Policy Studies, Center for State and Local Finance, Department of Public Management and Policy, Georgia State University. Former Member, Board of Directors, Municipal Securities Rulemaking Board (2012-2015). Former positions with Georgia State University: Research Associate, Fiscal Research Center, Andrew Young School; Dean, Andrew Young School of Policy Studies. Former positions with Wichita State University: Regents Distinguished Professor, Public Finance; Director, Kansas Public Finance Center, School of Urban & Public Affairs; Interim Dean, W. Frank Barton School of Business. Former Professor, Public Administration Institute, College of Business Administration, Louisiana State University; Associate Professor, Finance & Public Administration, College of Business Administration & Graduate School of Management, Kent State University. Former Director of Finance, City of Akron, Ohio (1984-1985).

***Academy Fellow**

PROJECT STAFF

Teresa W. Gerton, *President and CEO*

Brenna Isman, *Director of Academy Studies*

Chloe Yang, *Research Analyst*

Elijah Evans, *Senior Research Associate*