BRG

INTELLIGENCE THAT WORKS

Curriculum Vitae

Barbara Vanich, CPA

BRG
1800 M St. NW | Washington, DC 20036
Direct: 312.498.2372
bvanich@thinkbrg.com

SUMMARY

Ms. Vanich is a Managing Director in BRG's advisory practice dedicated to serving Financial Institutions. This practice specializes in providing a full suite of consulting services, including due diligence, compliance, investigations, operational enhancement, risk management and accounting solutions to the banking, consumer finance, fintech, capital markets and insurance industry. Ms. Vanich has over 30 years of audit, advisory, and accounting experience in the financial services industry. She is an expert in accounting policy and auditing matters related to banks, broker-dealers, and investment vehicles. She has experience in U.S. GAAP, Public Company Accounting Oversight Board (PCAOB) auditing standards, Securities and Exchange Commission (SEC) and PCAOB independence rules, and the auditing standards of the American Institute of Certified Public Accountants (AICPA) and International Auditing and Assurance Standards Board (IAASB).

Prior to joining BRG in July 2025, she spent 17 years in the Office of the Chief Auditor at the PCAOB, serving the last 6 of those years in a leadership role, including as Chief Auditor and Director of Professional Standards. During that time, Ms. Vanich oversaw the development of significant number of Board-issued auditing standards along with various internal initiatives, including serving on the Council for Artificial Intelligence and Digital Innovation. She served as the principal advisor to the PCAOB Board on policy matters and the Division of Registration and Inspections and the Division of Enforcement on the application of PCAOB Standards.

Prior to joining the PCAOB, Ms. Vanich worked as a Director for Navigant Consulting, providing Accounting Advisory services primarily for Financial Services companies, including State Street Bank, Washington Mutual, and MuniMae.

Before Navigant, Ms. Vanich worked in accounting policy at JPMorgan Chase and primarily worked on matters related to leasing, corporate real estate, commercial loan impairments, stock compensation, EPS, and fair value measurement.

Early in her career, Ms. Vanich worked as an auditor at KPMG and audited banks including Mellon Bank and Northern Trust. She also audited hedge funds and mutual funds and worked in financial reporting at Federated Investors.

EDUCATION

B.S. Accounting, Point Park University, 1995

PRESENT EMPLOYMENT

Managing Director, BRG, July 2026 - Present

PREVIOUS POSITIONS

Chief Auditor, Public Company Accounting Oversight Board, 2009 – 2026
Director, Navigant Consulting, 2006 - 2009
Vice President, Accounting Policy, JPMorgan Chase, 2005 - 2006
Senior Manager, KPMG, 1998 - 2005

CERTIFICATIONS, MEMBERSHIPS, AND AWARDS

Certified Public Accountant (CPA), Pennsylvania – Active, Virginia and Illinois – Inactive
Member, American Institute of Certified Public Accountants (AICPA)
Recipient, Accounting Today, Top 100 Most Influential People in Accounting 2022-2024

EXAMPLE ENGAGEMENTS AND AREAS OF FOCUS

- Implementation of Topic 820, Fair Value Measurement at a large asset management bank, primarily in the areas of mutual fund pricing and FX transactions, including automation of fair value disclosures.

- Policy development and improvements regarding the transfer of financial assets at a large bank with significant MBS securitization activities.

- Implementation of Topic 820, Fair Value Measurement for the retail loan portfolio at a large bank.

- Multi-year restatement project including issues related to the consolidation of VIEs, investment company accounting, affordable housing partnerships, renewable energy partnerships, embedded derivatives, and securitizations.

- Implementation and development of internal accounting and operational policies regarding stock compensation at a mid-size manufacturing company.

- Implementation of Fair Value Measurement and Fair Value Option Accounting at an international investment bank.

- Implementation of Share-Based Compensation at an international investment bank.

- Implementation of Uncertain Tax Positions at an international investment bank.

AUDIT STANDARD-SETTING AND RELATED PUBLICATIONS

- Proposed Rule – *Supplemental Request for Comments – Proposed Amendments to QC 1000, A Firm's System of Quality Control, and Related Rule and Forms* (June 2026)

- Proposed Rule – *Designing and Performing Substantive Analytical Procedures and Amendments to Other PCAOB Standards* (June 2024)

- Proposed and Final Rule – *Amendments Related to Aspects of Designing and Performing Audit Procedures That Involve Technology-Assisted Analysis of Information in Electronic Form* (June 2024, June 2023)

- Proposed Rule - *Amendments to PCAOB Auditing Standards related to a Company's Noncompliance with Law and Regulations* (June 2023)

- Proposed and Final Rule - *General Responsibilities of the Auditor in Conducting an Audit* (March 2023, May 2023)

- Proposed and Final Rule - *Quality Control* (November 2022, May 2024)

- Proposed Rule and Final Rule – *Firm and Engagement Metrics* (April 2024, November 2024)

- Second Supplemental Request for Comment and Final Rule – *Amendments Relating to the Supervision of Audits Involving Other Auditors and Dividing Responsibility for the Audit with Another Accounting Firm* (September 2021, June 2022)

- Final Rule - *Amendments to PCAOB Interim Independence Standards and PCAOB Rules to Align with Amendments to Rule 2-01 of Regulation S-X*

- Final Rule - *Amendments to Auditing Standards for Auditor's Use of the Work of Specialists* (December 2018)

- Proposed and Final Rule - *Auditing Standard for Auditing Accounting Estimates, Including Fair Value Measurements* (December 2018)

- Proposed and Final Rule - *Auditing Standard on Auditing Supplemental Information Accompanying Audited Financial Statements and Related Amendments to PCAOB standards* (June 2011, October 2013)

- Proposed and Final Rule - *Attestation Standards for Engagements Related to Broker and Dealer Compliance or Exemption Reports Required by the U.S. Securities and Exchange Commission and Related Amendments to PCAOB Standards* (June 2011, October 2013)

- Proposed Rule – *Auditing Standard on Communications with Audit Committees and Related Amendments to PCAOB Standards* (March 2010)

Staff Guidance and Practice Alerts

- *Examples of evaluating the Reliability of External information provided by the Company in Electronic Form* (October 2025)

- *QC 1000: A firm's System of Quality Control* (November 2024)

- *AS 2901: Responding to Engagement Deficiencies After Issuance of the Auditor's Report* (November 2024)

- Evaluating Relevance and Reliability of Audit Evidence Obtained from External Sources (October 2021)

- Auditing Accounting Estimates (August 2019)

- Auditing the Fair Value of Financial Instruments (August 2019)

- Supervising or Using the Work of an Auditor's Specialist (August 2019)

- Using the Work of a Company's Specialist (August 2019)

- Implementation of Critical Audit Matters: A Deeper Dive on the Communication of CAMs (May 2019)

- Implementation of Critical Audit Matters: A Deeper Dive on the Determination of CAMs (March 2019)
- Staff Guidance for Auditors of SEC-Registered Brokers and Dealers (June 2014)
- Alert No. 9: Assessing and Responding to Risk in the Current Economic Environment (December 2011)
- Alert No. 7: Auditor Considerations of Litigation and Other Contingencies Arising from Mortgage and Other Loan Activities (December 2010)

Other Staff Publications

- PCAOB Staff Consultation Paper: Auditing Accounting Estimates and Fair Value Measurements
- Spotlight: Data and Technology Research Project Update 2021
- Spotlight: Audits Involving Crypto Assets 2020
- Spotlight: Data and Technology Research Project Update 2020
- Spotlight: COVID-19: Reminders for Audits Nearing Completion