

US Week in Review

Week ending 5 February 2026

The US Week in Review highlights this week's developments and emerging issues in the financial reporting world and gives you direct access to relevant technical accounting guidance and thought leadership produced by EY.

In this issue:

Regulatory matters.....	1
Standard Setter updates.....	1
Upcoming webcasts.....	2

Regulatory matters

Securities and Exchange Commission (SEC)

SEC names new PCAOB Chairman and Board members

The SEC **appointed** Demetrios (Jim) Logothetis, a retired EY partner, as Chairman of the Public Company Accounting Oversight Board (PCAOB). George Botic will remain as Acting Chairman until Mr. Logothetis is sworn in and will continue as a Board member. Additionally, the SEC appointed the following new Board members:

- ▶ Mark Calabria - Associate Director and Chief Statistician with the Office of Management and Budget and a Senior Advisor to the Office of the Director of the Consumer Financial Protection Bureau
- ▶ Kyle Hauptman - Chairman of the National Credit Union Administration
- ▶ Steven Laughton - Previous Board Counsel to former PCAOB Board Member Christina Ho

Standard Setter updates

Financial Accounting Standards Board (FASB)

FASB adds a project to its technical agenda on Accounting for commodities at its 4 February meeting



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Upcoming webcasts

What you need to know for Q1 2026 financial reporting (Offering - 1 of 2)

12 March 2026, 1 p.m. Eastern time

What you need to know for Q1 2026 financial reporting (Offering - 2 of 2)

24 March 2026, 1 p.m. Eastern time

Information regarding upcoming events can be found on the [EY webcasts site](#).

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