



May 13, 2026

Public Company Accounting Oversight Board  
Office of the Secretary  
1666 K Street NW  
Washington, DC 20006-2803

1345 Avenue of the Americas  
27<sup>th</sup> Floor  
New York, NY 10105  
Phone: (202) 448-1985  
Fax: (866) 516-6923

To Whom It May Concern:

RE: PCAOB No. 2026-001 - 2026-2030 Strategic Plan

Thank you for the opportunity to provide feedback to the PCAOB 2026-2030 Strategic Plan. XBRL US is a nonprofit data standards organization, with a mission to improve the efficiency and quality of reporting in the U.S. by promoting the adoption of business reporting standards. XBRL US is a jurisdiction of XBRL International, the nonprofit consortium responsible for developing and maintaining the technical specification for eXtensible Business Reporting Language (XBRL), which is a free and open data standard widely used around the world for reporting by public and private companies, as well as government agencies. U.S. public companies and investment management companies submit their financials to the Securities and Exchange Commission (SEC) each quarter in standardized XBRL format (see [SEC page on Inline XBRL](#)). The SEC program began in 2009 so that today, 17 years of historical, structured, machine-readable data are available for use and updated each quarter.

As a data standards organization, we support open, structured data standards to produce economies of scale and ensure good quality, transparent, and accessible data for market participants. The vast amount of historical data available to the PCAOB in highly detailed, structured format is an important resource that we encourage the PCAOB to use more broadly in support of its mission to “...*regulate the audits of public companies and SEC-registered brokers and dealers in order to protect investors and further the public interest in the preparation of informative, accurate, and independent audit reports.*” The investment community relies on the important work of the PCAOB to ensure that audits of public companies are robust, accurate and of the highest quality.

We are responding to question 6 in your request for public comment: *In what ways should the PCAOB consider deploying technology, including AI, to help further its investor-protection mission?*

We encourage the PCAOB to leverage the structured, standardized SEC financial statement data freely available for use as the most efficient resource for the plethora of AI tools available today. AI is most efficient (faster, less resource intensive, more consistently accurate) when it uses data in structured format. With AI, the PCAOB can create automated rules that can be run against SEC corporate filings in structured format to identify anomalies and situations where company financials do not comply with US GAAP standards. Company disclosures can be reviewed more

broadly to identify weaknesses. Queries can be run more efficiently against structured data to glean insights. AI used with corporate XBRL formatted data can be a powerful addition to the PCAOB toolkit, going beyond the more traditional audit procedure review of checking that processes were appropriately followed.

Validation can be automatically, inexpensively conducted against structured company financials to identify issues such as incomplete or missing disclosures, or errors in how accounting standards were applied. Automation allows more robust analysis. Reviewing 5,000 companies can be conducted as quickly and efficiently as analyzing a single company on a manual basis.

XBRL US has been developing data quality rules since 2015 that many corporate issuers use to validate their SEC filings before submitting to the SEC's Electronic Data Gathering and Retrieval (EDGAR) system. Application of these rules has helped issuers reduce the number of errors and inconsistencies in their filings (See [aggregated real-time filing errors](#)). Issuers access the freely available rules directly on the XBRL US website or through their reporting software applications. The PCAOB could use these same rules to check filings already submitted. The PCAOB could also create their own rules to catch other issues. The processing language used to produce the data quality rules is also open and freely available and can be used by the PCAOB to build their own rules. Because the XBRL-prepared financials are already in highly structured, machine-readable format, rules can be created easily, and filings can be checked automatically. This approach would enable much deeper, more robust vetting of individual filings and would be more efficient and less costly to manage.

XBRL US appreciates the opportunity to provide feedback on the PCAOB strategic plan. We are available to explain this approach further and assist the PCAOB in creating and using this kind of automated validation rules. Please do not hesitate to engage us in your discussions and questions related to standards. I can be reached at [Campbell.Pryde@xbrl.us](mailto:Campbell.Pryde@xbrl.us) or (917) 582-6159.

Sincerely,

A handwritten signature in black ink, appearing to read 'Campbell Pryde', written in a cursive style.

Campbell Pryde  
President and CEO, XBRL US