

From: Severinovsky, Marina <Marina.Severinovsky@Schroders.com>
Sent: Tuesday, April 28, 2026 6:15 PM
To: Comments
Subject: [EXT]: PCAOB No. 2026-001 - comment from Schroders US

Phoebe W. Brown
Secretary
Office of the Secretary

Lorene Rosenberg
Chief Strategy Officer
Office of the Chief Operating Officer

PCAOB
1666 K Street NW
Washington, DC 20006-2803

April 28, 2026

Ms. Brown, Ms. Rosenberg,

We appreciate the opportunity to comment on your open consultation regarding the PCAOB Strategic Priorities.

Schroders Investment Management is a global firm founded in 1804 and headquartered in the UK, with subsidiaries in the major global financial centers. With over \$1.1 trillion in AUM as of January 2026, Schroders invests in a diverse range of assets on behalf of institutional and individual investors. As stewards of our clients' capital, we work to mitigate exposure to business risks and aim to support operational resilience and contribute to sustainable long-term value creation for our clients.

Would strongly suggest the following changes to the standards required of reporting companies:

- Require clear disclosure of AI use in public financial reporting.
- Require confirmation that there has been thorough human review prior to submission.
- Require the clear identification of a board member (e.g. Audit Committee chair) responsible for this process.

Thank you for your interest, and for considering our perspective. We would be open to discuss any of these points in further detail. Please feel free to contact Marina Severinovsky, our Head of Sustainability for North America at marina.severinovsky@schroders.com.

Yours sincerely,

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