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September 3, 2026

Office of the Secretary
Public Company Accounting Oversight Board
1666 K Street NW
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RE
PCAOB Release No. 2026-006, Draft 2026-2030 Strategic Plan Goals and Objectives

Dear Members of the Board,

Thank you for the opportunity to comment. I write in an individual capacity. I am an accounting graduate about to begin my audit articling, and I do not write on behalf of any firm.

My comment is limited to Objective 1.2, and in particular to the Board's stated intent to assess whether additional guidance is needed on the use of AI and other emerging technologies in financial reporting and in the audit process.

When the Board takes up that assessment, I hope it will consider the form the guidance takes and not only its content. AS 1215.06A already says what audit documentation has to permit: an experienced auditor with no previous connection to the engagement must be able to understand the nature, timing, extent and results of the procedures performed, and to determine who performed the work and when, and who reviewed it and when. Those requirements do not depend on the technology used, and I think they are adequate as written.

The problem is not the requirement. It is that there is no shared way of satisfying it once a procedure has been carried out with technology. A firm that runs an analytic over a journal entry population, and a firm that runs a comparable analytic through a different vendor's tool, end up with workpapers that cannot really be compared. In neither case can a reviewer re-execute the procedure from the workpaper alone. The Board's own Technology Innovation Alliance Working Group identified this gap, recommended a standardized documentation taxonomy and the use of digital signatures, and noted the tension between how difficult machine-learning output is to reproduce and the profession's long-standing expectation that auditors show their work.

Two suggestions follow from that.

One is that guidance under Objective 1.2 address whether documentation of a technology-assisted procedure should be capable of independent re-execution. That would mean recording the input population together with evidence of its integrity and completeness, the exact operation performed and the parameters used, and the resulting output, in enough detail that a third party could reproduce the result without access to the original tool.

The other is that any such taxonomy be expressed in a vendor-neutral, machine-readable form and published openly. A taxonomy owned or shaped by one vendor is unlikely to be adopted by that vendor's competitors, and the interoperability problem would remain roughly where it is today. This bears on Objective 1.3 as well, since a machine-readable format would travel across jurisdictions more easily than prose guidance, and on Objective 5.2, since staff reviewing an increasingly technology-enabled audit environment would benefit from workpapers they can process rather than only read.

I should disclose an interest. I am working on a draft open specification along these lines, together with a public conformance suite, both intended for publication under a permissive license. I mention it to be transparent about where my interest lies and to offer a concrete reference point, not to advocate for any particular implementation. I would be glad to share the draft with staff if it would be of any use.

I support the draft goals and objectives, and I appreciate the Board's decision to seek input at this stage of the process.

Respectfully submitted,

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