



AUDIT ANALYTICS®
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2022

AUDIT FIRM MARKET SHARE

SEC Public Company Clients

June 2022

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How To Read This Report

Population

Companies that have a filing requirement with the United States Securities and Exchange Commission (SEC).

Data Compilation

The data in this research report was obtained from the Audit Analytics Auditor Engagements database. This database is compiled with the *most current* auditor of record, based on auditor signatures taken from reports filed with the SEC after March 31, 2021, excluding de-registered entities.

This report shows the current auditor market share for SEC public companies as of **May 10, 2022**.

Market Share Presentation

Firms are ranked in ascending order based on the number of public company clients currently engaged. Only firms with two or more clients in each segment are presented in the tables, up to 35 firms.

Ties are broken by alphabetical order.



Population Summary

Audit Firms Public Company Clients Total Audit Fees
 = \$1 billion

Overall

Total Population	252	6,659	
Excluding SPACs	248	5,967	

Company Size

Large Accelerated Filers	40	2,224	
Accelerated Filers	67	646	
Non-Accelerated Filers	235	3,097	

Market

Nasdaq	145	2,778	
NYSE	66	1,797	

Jurisdiction

United States	226	5,400	
Canada	41	129	
Foreign	85	437	

U.S. Region

New England	44	473	
Mid-Atlantic	118	1,289	
Southeast	98	789	
Midwest	63	687	
Southwest	66	636	
West	117	1,522	

Industry

Agriculture	28	41	
Construction	23	60	
Finance & Real Estate	121	1,111	
Manufacturing	161	2,369	
Mining	62	294	
Retail Trade	62	300	
Services	144	1,233	
Transportation & Communication	65	371	
Wholesale Trade	45	147	

OVERVIEW

Public Company Audit Clients

Total Audit Firms: 252

Total Population: 6,659

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	983	14.76%
2.	Deloitte	784	11.77%
3.	PwC	633	9.51%
4.	KPMG	583	8.76%
5.	Marcum	515	7.73%
6.	WithumSmith + Brown	296	4.45%
7.	Grant Thornton	265	3.98%
8.	BDO USA	236	3.54%
9.	BF Borgers	169	2.54%
10.	RSM	120	1.80%
11.	Crowe	82	1.23%
12.	Moss Adams	74	1.11%
13.	Friedman	73	1.10%
14.	MaloneBailey	72	1.08%
15.	Baker Tilly	69	1.04%
16.	M&K	66	0.99%
17.	BKD	43	0.65%
18.	Fruci & Associates	42	0.63%
19.	Pinnacle Accountancy Group of Utah	39	0.59%
20.	EisnerAmper	38	0.57%
21.	RBSM	38	0.57%
22.	Sadler Gibb & Associates	32	0.48%
23.	UHY	31	0.47%
24.	Turner Stone & Company	30	0.45%
25.	Haynie & Company	29	0.44%
26.	Plante & Moran	29	0.44%
27.	DHG	28	0.42%
28.	CohnReznick	27	0.41%
29.	WWC PC Certified Public Accountants	27	0.41%
30.	Boyle CPA	26	0.39%
31.	Armanino	24	0.36%
32.	Cherry Bekaert	24	0.36%
33.	Prager Metis	24	0.36%
34.	Davidson & Company	23	0.35%
35.	MHM	23	0.35%

Public Company Audit Clients

Excluding Special Purpose Acquisition Companies (SPACs)

Total Audit Firms: 248

Total Population: 5,967

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	983	16.47%
2.	Deloitte	784	13.14%
3.	PwC	633	10.61%
4.	KPMG	574	9.62%
5.	Grant Thornton	250	4.19%
6.	BDO USA	212	3.55%
7.	Marcum	199	3.34%
8.	BF Borgers	161	2.70%
9.	RSM	120	2.01%
10.	Crowe	82	1.37%
11.	Moss Adams	74	1.24%
12.	WithumSmith + Brown	70	1.17%
13.	Baker Tilly	69	1.16%
14.	M&K	66	1.11%
15.	Friedman	64	1.07%
16.	MaloneBailey	55	0.92%
17.	BKD	43	0.72%
18.	Fruci & Associates	42	0.70%
19.	RBSM	38	0.64%
20.	EisnerAmper	37	0.62%
21.	Pinnacle Accountancy Group of Utah	32	0.54%
22.	Sadler Gibb & Associates	32	0.54%
23.	Turner Stone & Company	29	0.49%
24.	DHG	28	0.47%
25.	Haynie & Company	28	0.47%
26.	CohnReznick	27	0.45%
27.	Plante & Moran	27	0.45%
28.	WWC PC Certified Public Accountants	26	0.44%
29.	Boyle CPA	25	0.42%
30.	Armanino	24	0.40%
31.	Cherry Bekaert	24	0.40%
32.	Davidson & Company	23	0.39%
33.	MHM	23	0.39%
34.	MNP	23	0.39%
35.	Prager Metis	23	0.39%

COMPANY SIZE

Large Accelerated Filers

Excluding SPACs

Total Audit Firms: 40

Total Population: 2,224

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	635	28.55%
2.	Deloitte	477	21.45%
3.	PwC	461	20.73%
4.	KPMG	388	17.45%
5.	Grant Thornton	86	3.87%
6.	BDO USA	53	2.38%
7.	Crowe	29	1.30%
8.	RSM	25	1.12%
9.	Moss Adams	11	0.49%
10.	BKD	9	0.40%
11.	Marcum	8	0.36%
12.	Baker Tilly	4	0.18%
13.	DHG	3	0.13%
14.	WithumSmith + Brown	3	0.13%
15.	Freed Maxick	2	0.09%
16.	Friedman	2	0.09%
17.	Horne	2	0.09%
18.	MGO	2	0.09%
19.	PKF O'Connor Davies	2	0.09%
20.	Rose Snyder & Jacobs	2	0.09%

Accelerated Filers

Excluding SPACs

Total Audit Firms: 67

Total Population: 646

Rank	Audit Firm	Public Company Clients	Market Share
1.	Deloitte	116	17.96%
2.	EY	96	14.86%
3.	Grant Thornton	91	14.09%
4.	KPMG	56	8.67%
5.	BDO USA	44	6.81%
6.	PwC	40	6.19%
7.	RSM	33	5.11%
8.	Crowe	25	3.87%
9.	BKD	18	2.79%
10.	Marcum	11	1.70%
11.	Moss Adams	11	1.70%
12.	DHG	10	1.55%
13.	Elliott Davis	6	0.93%
14.	Spicer Jeffries	5	0.77%
15.	Baker Tilly	4	0.62%
16.	CliftonLarsonAllen	4	0.62%
17.	Plante & Moran	4	0.62%
18.	Wolf & Company	4	0.62%
19.	Armanino	3	0.46%
20.	Eide Bailly	3	0.46%
21.	EisnerAmper	3	0.46%
22.	MaloneBailey	3	0.46%
23.	Yount Hyde & Barbour	3	0.46%
24.	Freed Maxick	2	0.31%
25.	Mazars	2	0.31%
26.	MHM	2	0.31%
27.	Paris Kreit & Chiu	2	0.31%
28.	Schneider Downs & Co	2	0.31%
29.	UHY	2	0.31%
30.	Whitley Penn	2	0.31%
31.	WithumSmith + Brown	2	0.31%
32.	WSRP	2	0.31%

Non-Accelerated Filers

Excluding SPACs

Total Audit Firms: 235

Total Population: 3,097

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	252	8.14%
2.	Deloitte	191	6.17%
3.	Marcum	180	5.81%
4.	BF Borgers	161	5.20%
5.	PwC	132	4.26%
6.	KPMG	130	4.20%
7.	BDO USA	115	3.71%
8.	Grant Thornton	73	2.36%
9.	M&K	65	2.10%
10.	WithumSmith + Brown	65	2.10%
11.	RSM	62	2.00%
12.	Baker Tilly	61	1.97%
13.	Friedman	61	1.97%
14.	Moss Adams	52	1.68%
15.	MaloneBailey	51	1.65%
16.	Fruci & Associates	42	1.36%
17.	RBSM	37	1.19%
18.	EisnerAmper	33	1.07%
19.	Pinnacle Accountancy Group of Utah	32	1.03%
20.	Sadler Gibb & Associates	32	1.03%
21.	Turner Stone & Company	29	0.94%
22.	Crowe	28	0.90%
23.	Haynie & Company	28	0.90%
24.	CohnReznick	26	0.84%
25.	WWC PC Certified Public Accountants	26	0.84%
26.	Boyle CPA	25	0.81%
27.	Cherry Bekaert	23	0.74%
28.	MNP	23	0.74%
29.	Prager Metis	23	0.74%
30.	Centurion ZD CPA & Co	22	0.71%
31.	Davidson & Company	22	0.71%
32.	Plante & Moran	22	0.71%
33.	Weinberg & Company	22	0.71%
34.	Armanino	21	0.68%
35.	MHM	20	0.65%

MARKET

Nasdaq

Excluding SPACs

Total Audit Firms: 145

Total Population: 2,778

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	518	18.65%
2.	Deloitte	363	13.07%
3.	KPMG	287	10.33%
4.	PwC	253	9.11%
5.	Grant Thornton	146	5.26%
6.	BDO USA	140	5.04%
7.	Marcum	138	4.97%
8.	RSM	88	3.17%
9.	Crowe	65	2.34%
10.	Baker Tilly	51	1.84%
11.	Moss Adams	46	1.66%
12.	Friedman	41	1.48%
13.	WithumSmith + Brown	41	1.48%
14.	BKD	38	1.37%
15.	EisnerAmper	25	0.90%
16.	MHM	21	0.76%
17.	DHG	20	0.72%
18.	MaloneBailey	20	0.72%
19.	Armanino	16	0.58%
20.	CohnReznick	16	0.58%
21.	BF Borgers	15	0.54%
22.	BPM	14	0.50%
23.	Yount Hyde & Barbour	14	0.50%
24.	Plante & Moran	13	0.47%
25.	Audit Alliance	12	0.43%
26.	RBSM	12	0.43%
27.	UHY	11	0.40%
28.	Weinberg & Company	11	0.40%
29.	Elliott Davis	10	0.36%
30.	SR Snodgrass	10	0.36%
31.	Wolf & Company	10	0.36%
32.	Centurion ZD CPA & Co	9	0.32%
33.	RRBB	9	0.32%
34.	Wipfli	9	0.32%
35.	WWC PC Certified Public Accountants	9	0.32%

NYSE

Excluding SPACs

Total Audit Firms: 66

Total Population: 1,797

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	428	23.82%
2.	Deloitte	379	21.09%
3.	PwC	351	19.53%
4.	KPMG	264	14.69%
5.	Grant Thornton	95	5.29%
6.	BDO USA	54	3.01%
7.	Marcum	28	1.56%
8.	RSM	24	1.34%
9.	WithumSmith + Brown	22	1.22%
10.	Moss Adams	20	1.11%
11.	Crowe	11	0.61%
12.	Plante & Moran	9	0.50%
13.	Spicer Jeffries	7	0.39%
14.	Weaver & Tidwell	7	0.39%
15.	EisnerAmper	6	0.33%
16.	Assure CPA	4	0.22%
17.	Audit Alliance	4	0.22%
18.	Cherry Bekaert	4	0.22%
19.	CohnReznick	4	0.22%
20.	Friedman	4	0.22%
21.	Haskell & White	4	0.22%
22.	PKF O'Connor Davies	4	0.22%
23.	Baker Tilly	3	0.17%
24.	DHG	3	0.17%
25.	MSPC	3	0.17%
26.	Smythe	3	0.17%
27.	WWC PC Certified Public Accountants	3	0.17%
28.	Armanino	2	0.11%
29.	BF Borgers	2	0.11%
30.	BKD	2	0.11%
31.	Davidson & Company	2	0.11%
32.	Elliott Davis	2	0.11%
33.	Freed Maxick	2	0.11%
34.	MaloneBailey	2	0.11%
35.	Turner Stone & Company	2	0.11%

JURISDICTION

United States

Excluding SPACs

Total Audit Firms: 226

Total Population: 5,400

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	949	17.57%
2.	Deloitte	768	14.22%
3.	PwC	603	11.17%
4.	KPMG	558	10.33%
5.	Grant Thornton	247	4.57%
6.	BDO USA	209	3.87%
7.	Marcum	167	3.09%
8.	BF Borgers	121	2.24%
9.	RSM	117	2.17%
10.	Crowe	82	1.52%
11.	Moss Adams	74	1.37%
12.	Baker Tilly	67	1.24%
13.	WithumSmith + Brown	64	1.19%
14.	M&K	61	1.13%
15.	BKD	43	0.80%
16.	Friedman	42	0.78%
17.	MaloneBailey	40	0.74%
18.	EisnerAmper	37	0.69%
19.	RBSM	33	0.61%
20.	Fruci & Associates	29	0.54%
21.	DHG	28	0.52%
22.	CohnReznick	27	0.50%
23.	Haynie & Company	27	0.50%
24.	Plante & Moran	27	0.50%
25.	Sadler Gibb & Associates	27	0.50%
26.	Pinnacle Accountancy Group of Utah	25	0.46%
27.	Turner Stone & Company	25	0.46%
28.	Armanino	24	0.44%
29.	Cherry Bekaert	24	0.44%
30.	Boyle CPA	23	0.43%
31.	Weinberg & Company	21	0.39%
32.	MHM	20	0.37%
33.	Prager Metis	19	0.35%
34.	Haskell & White	18	0.33%
35.	Weaver & Tidwell	18	0.33%

Canada

Excluding SPACs

Total Audit Firms: 41

Total Population: 129

Rank	Audit Firm	Public Company Clients	Market Share
1.	MNP	17	13.18%
2.	Davidson & Company	13	10.08%
3.	BF Borgers	11	8.53%
4.	DMCL	7	5.43%
5.	Fruci & Associates	7	5.43%
6.	Smythe	7	5.43%
7.	Marcum	5	3.88%
8.	DeVisser Gray	4	3.10%
9.	Manning Elliott	4	3.10%
10.	Sadler Gibb & Associates	4	3.10%
11.	Harbourside CPA	3	2.33%
12.	KPMG	3	2.33%
13.	Kreston GTA	3	2.33%
14.	Turner Stone & Company	3	2.33%
15.	Crowe MacKay	2	1.55%
16.	EY	2	1.55%
17.	Grant Thornton	2	1.55%
18.	KR Margetson	2	1.55%
19.	MaloneBailey	2	1.55%
20.	Olayinka Oyebola & Co	2	1.55%
21.	PwC	2	1.55%
22.	Saturna Group	2	1.55%
23.	TAAD	2	1.55%
24.	TPS Thayer	2	1.55%

Foreign

Excluding SPACs

Total Audit Firms: 85

Total Population: 437

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	32	7.32%
2.	BF Borgers	29	6.64%
3.	PwC	28	6.41%
4.	Marcum	27	6.18%
5.	Friedman	22	5.03%
6.	WWC PC Certified Public Accountants	18	4.12%
7.	Deloitte	16	3.66%
8.	Audit Alliance	14	3.20%
9.	JP Centurion & Partners	13	2.97%
10.	MaloneBailey	13	2.97%
11.	Centurion ZD CPA & Co	12	2.75%
12.	KPMG	12	2.75%
13.	Wei Wei & Co	9	2.06%
14.	J&S Associate	8	1.83%
15.	YCM CPA	7	1.60%
16.	Fruci & Associates	6	1.37%
17.	KCCW Accountancy Corp	6	1.37%
18.	Paris Kreit & Chiu	6	1.37%
19.	Pinnacle Accountancy Group of Utah	6	1.37%
20.	MSPC	5	1.14%
21.	Pan-China Singapore	5	1.14%
22.	RBSM	5	1.14%
23.	TAAD	5	1.14%
24.	TPS Thayer	5	1.14%
25.	UHY	5	1.14%
26.	WithumSmith + Brown	5	1.14%
27.	ZH CPA	5	1.14%
28.	Ziv Haft Certified Public Accountants	5	1.14%
29.	Gries & Associates	4	0.92%
30.	M&K	4	0.92%
31.	Michael Gillespie & Associates	4	0.92%
32.	Olayinka Oyebola & Co	4	0.92%
33.	PKF Littlejohn	4	0.92%
34.	Prager Metis	4	0.92%
35.	Shandong Haoxin CPAs	4	0.92%

United States Region

New England (CT, MA, ME, NH, RI, VT)
Excluding SPACs

Total Audit Firms: 44

Total Population: 473

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	101	21.35%
2.	Deloitte	93	19.66%
3.	PwC	74	15.64%
4.	KPMG	49	10.36%
5.	RSM	22	4.65%
6.	BDO USA	19	4.02%
7.	Grant Thornton	19	4.02%
8.	Marcum	15	3.17%
9.	Friedman	7	1.48%
10.	Wolf & Company	7	1.48%
11.	WithumSmith + Brown	6	1.27%
12.	CohnReznick	5	1.06%
13.	Crowe	5	1.06%
14.	EisnerAmper	5	1.06%
15.	Stowe & Degon	4	0.85%
16.	Baker Tilly	3	0.63%
17.	BerryDunn	3	0.63%
18.	BF Borgers	3	0.63%
19.	M&K	3	0.63%
20.	PKF O'Connor Davies	3	0.63%
21.	Baker Newman & Noyes	2	0.42%
22.	Pinnacle Accountancy Group of Utah	2	0.42%
23.	Weinberg & Company	2	0.42%

Mid-Atlantic (DE, KY, MD, NJ, NY, PA, VA, WV, Washington DC)

Excluding SPACs

Total Audit Firms: 118

Total Population: 1,289

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	218	16.91%
2.	Deloitte	157	12.18%
3.	KPMG	150	11.64%
4.	PwC	147	11.40%
5.	Marcum	65	5.04%
6.	Grant Thornton	43	3.34%
7.	BDO USA	41	3.18%
8.	Crowe	30	2.33%
9.	BF Borgers	27	2.09%
10.	RSM	26	2.02%
11.	Friedman	24	1.86%
12.	WithumSmith + Brown	24	1.86%
13.	Baker Tilly	21	1.63%
14.	CohnReznick	20	1.55%
15.	Yount Hyde & Barbour	18	1.40%
16.	EisnerAmper	17	1.32%
17.	SR Snodgrass	15	1.16%
18.	Boyle CPA	13	1.01%
19.	Mazars	9	0.70%
20.	Prager Metis	8	0.62%
21.	Centurion ZD CPA & Co	7	0.54%
22.	DHG	7	0.54%
23.	Freed Maxick	7	0.54%
24.	BKD	6	0.47%
25.	M&K	6	0.47%
26.	MaloneBailey	6	0.47%
27.	RRBB	6	0.47%
28.	Turner Stone & Company	6	0.47%
29.	Elliott Davis	5	0.39%
30.	Fruci & Associates	5	0.39%
31.	Pinnacle Accountancy Group of Utah	5	0.39%
32.	PKF O'Connor Davies	5	0.39%
33.	Audit Alliance	4	0.31%
34.	Bonadio Group	4	0.31%
35.	Grassi & Co	4	0.31%

Southeast (AL, AR, FL, GA, LA, MO, MS, NC, SC, TN, Puerto Rico)

Excluding SPACs

Total Audit Firms: 98

Total Population: 789

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	120	15.21%
2.	Deloitte	94	11.91%
3.	PwC	89	11.28%
4.	KPMG	65	8.24%
5.	Grant Thornton	48	6.08%
6.	BDO USA	27	3.42%
7.	Marcum	24	3.04%
8.	BF Borgers	20	2.53%
9.	DHG	19	2.41%
10.	RSM	19	2.41%
11.	Cherry Bekaert	17	2.15%
12.	BKD	11	1.39%
13.	M&K	10	1.27%
14.	Accell Audit & Compliance	9	1.14%
15.	Crowe	9	1.14%
16.	Elliott Davis	9	1.14%
17.	Liggett & Webb	9	1.14%
18.	MaloneBailey	9	1.14%
19.	Fruci & Associates	8	1.01%
20.	Turner Stone & Company	7	0.89%
21.	Assurance Dimensions	6	0.76%
22.	Salberg & Company	6	0.76%
23.	Wipfli	6	0.76%
24.	WithumSmith + Brown	6	0.76%
25.	D Brooks & Associates	5	0.63%
26.	EisnerAmper	5	0.63%
27.	Frazier & Deeter	5	0.63%
28.	Prager Metis	5	0.63%
29.	RBSM	5	0.63%
30.	Hancock Askew & Co	4	0.51%
31.	MSL	4	0.51%
32.	Plante & Moran	4	0.51%
33.	Sadler Gibb & Associates	4	0.51%
34.	Boyle CPA	3	0.38%
35.	Daszkal Bolton	3	0.38%

Midwest (IA, IL, IN, KS, MI, MN, ND, NE, OH, SD, WI)

Excluding SPACs

Total Audit Firms: 63

Total Population: 687

Rank	Audit Firm	Public Company Clients	Market Share
1.	Deloitte	150	21.83%
2.	EY	125	18.20%
3.	PwC	88	12.81%
4.	KPMG	64	9.32%
5.	Grant Thornton	40	5.82%
6.	RSM	23	3.35%
7.	BKD	20	2.91%
8.	BDO USA	18	2.62%
9.	Crowe	18	2.62%
10.	Baker Tilly	15	2.18%
11.	Boulay	9	1.31%
12.	BF Borgers	8	1.16%
13.	Wipfli	8	1.16%
14.	CliftonLarsonAllen	7	1.02%
15.	Plante & Moran	6	0.87%
16.	Eide Bailly	5	0.73%
17.	Marcum	5	0.73%
18.	RBSM	5	0.73%
19.	WithumSmith + Brown	5	0.73%
20.	M&K	4	0.58%
21.	UHY	4	0.58%
22.	Assurance Dimensions	3	0.44%
23.	GBQ Partners	3	0.44%
24.	MHM	3	0.44%
25.	Accell Audit & Compliance	2	0.29%
26.	Armanino	2	0.29%
27.	Cherry Bekaert	2	0.29%
28.	Ciro E Adams, CPA	2	0.29%
29.	Davidson & Company	2	0.29%
30.	EisnerAmper	2	0.29%
31.	LJ Soldinger Associates	2	0.29%
32.	Mazars	2	0.29%
33.	Monroe Shine & Co	2	0.29%
34.	Sassetti	2	0.29%
35.	SR Snodgrass	2	0.29%

Southwest (AZ, NM, OK, TX)

Excluding SPACs

Total Audit Firms: 66

Total Population: 636

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	119	18.71%
2.	KPMG	76	11.95%
3.	Deloitte	71	11.16%
4.	Grant Thornton	67	10.53%
5.	PwC	60	9.43%
6.	BDO USA	31	4.87%
7.	Moss Adams	17	2.67%
8.	M&K	15	2.36%
9.	Marcum	15	2.36%
10.	Weaver & Tidwell	15	2.36%
11.	RSM	14	2.20%
12.	Whitley Penn	10	1.57%
13.	BF Borgers	9	1.42%
14.	Turner Stone & Company	9	1.42%
15.	MaloneBailey	8	1.26%
16.	Armanino	7	1.10%
17.	RBSM	6	0.94%
18.	BKD	5	0.79%
19.	Haynie & Company	4	0.63%
20.	HoganTaylor	4	0.63%
21.	Pannell Kerr Forster of Texas	4	0.63%
22.	PWR CPA	4	0.63%
23.	Baker Tilly	3	0.47%
24.	Friedman	3	0.47%
25.	HL&B	3	0.47%
26.	Hudgens CPA	3	0.47%
27.	Prager Metis	3	0.47%
28.	ADKF	2	0.31%
29.	BKM Sowan Horan	2	0.31%
30.	BPM	2	0.31%
31.	Crowe	2	0.31%
32.	D Brooks & Associates	2	0.31%
33.	EisnerAmper	2	0.31%
34.	Farber Hass Hurley	2	0.31%
35.	Farmer Fuqua & Huff	2	0.31%

West (AK, CA, CO, HI, ID, MT, NV, OR, UT, WA, WY)

Excluding SPACs

Total Audit Firms: 115

Total Population: 1,526

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	266	17.48%
2.	Deloitte	202	13.27%
3.	KPMG	154	10.12%
4.	PwC	145	9.53%
5.	BDO USA	73	4.80%
6.	BF Borgers	54	3.55%
7.	Moss Adams	50	3.29%
8.	Marcum	42	2.76%
9.	Grant Thornton	30	1.97%
10.	M&K	23	1.51%
11.	WithumSmith + Brown	23	1.51%
12.	Baker Tilly	22	1.45%
13.	Crowe	18	1.18%
14.	Haynie & Company	17	1.12%
15.	Pinnacle Accountancy Group of Utah	17	1.12%
16.	Sadler Gibb & Associates	16	1.05%
17.	Fruci & Associates	15	0.99%
18.	MaloneBailey	15	0.99%
19.	Plante & Moran	15	0.99%
20.	BPM	14	0.92%
21.	RBSM	14	0.92%
22.	Haskell & White	13	0.85%
23.	RSM	13	0.85%
24.	Weinberg & Company	13	0.85%
25.	Assure CPA	12	0.79%
26.	Armanino	11	0.72%
27.	MHM	10	0.66%
28.	Spicer Jeffries	10	0.66%
29.	dbbmckennon	8	0.53%
30.	MGO	8	0.53%
31.	Gries & Associates	7	0.46%
32.	Simon & Edward	7	0.46%
33.	Boyle CPA	6	0.39%
34.	Eide Bailly	6	0.39%
35.	EisnerAmper	6	0.39%

Industry

Agriculture

(SIC Codes 01** through 09**)

Total Audit Firms: 28

Total Population: 41

Rank	Audit Firm	Public Company Clients	Market Share
1.	Deloitte	7	17.07%
2.	BF Borgers	3	7.32%
3.	EY	3	7.32%
4.	Marcum	2	4.88%
5.	MNP	2	4.88%
6.	Wei Wei & Co	2	4.88%

Construction

(SIC Codes 15** through 17**)

Total Audit Firms: 23

Total Population: 60

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	13	21.67%
2.	Deloitte	11	18.33%
3.	PwC	6	10.00%
4.	KPMG	4	6.67%
5.	RSM	4	6.67%
6.	BDO USA	2	3.33%
7.	Crowe	2	3.33%
8.	Grant Thornton	2	3.33%
9.	Moss Adams	2	3.33%

Finance, Insurance & Real Estate

(SIC Codes 60** through 67**)

Excluding SPACs

Total Audit Firms: 121

Total Population: 1,111

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	154	13.86%
2.	Deloitte	153	13.77%
3.	KPMG	122	10.98%
4.	PwC	110	9.90%
5.	Crowe	72	6.48%
6.	BKD	41	3.69%
7.	BDO USA	34	3.06%
8.	RSM	34	3.06%
9.	Grant Thornton	27	2.43%
10.	Marcum	23	2.07%
11.	Moss Adams	22	1.98%
12.	DHG	18	1.62%
13.	Yount Hyde & Barbour	18	1.62%
14.	SR Snodgrass	17	1.53%
15.	Baker Tilly	15	1.35%
16.	BF Borgers	12	1.08%
17.	Elliott Davis	12	1.08%
18.	Friedman	11	0.99%
19.	Spicer Jeffries	10	0.90%
20.	Plante & Moran	8	0.72%
21.	WithumSmith + Brown	8	0.72%
22.	CliftonLarsonAllen	7	0.63%
23.	Wipfli	7	0.63%
24.	CohnReznick	6	0.54%
25.	Eide Bailly	6	0.54%
26.	Mazars	6	0.54%
27.	Audit Alliance	5	0.45%
28.	Bonadio Group	5	0.45%
29.	Pinnacle Accountancy Group of Utah	5	0.45%
30.	PKF O'Connor Davies	5	0.45%
31.	Cherry Bekaert	4	0.36%
32.	Weaver & Tidwell	4	0.36%
33.	Wolf & Company	4	0.36%
34.	BerryDunn	3	0.27%
35.	Hacker Johnson & Smith	3	0.27%

Manufacturing (SIC Codes 20** through 39**)

Total Audit Firms: 161

Total Population: 2,369

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	463	19.54%
2.	Deloitte	283	11.95%
3.	PwC	280	11.82%
4.	KPMG	203	8.57%
5.	Grant Thornton	104	4.39%
6.	BDO USA	98	4.14%
7.	Marcum	96	4.05%
8.	RSM	56	2.36%
9.	BF Borgers	51	2.15%
10.	WithumSmith + Brown	36	1.52%
11.	Baker Tilly	32	1.35%
12.	Moss Adams	27	1.14%
13.	EisnerAmper	26	1.10%
14.	M&K	25	1.06%
15.	Friedman	21	0.89%
16.	MHM	20	0.84%
17.	Fruci & Associates	19	0.80%
18.	MaloneBailey	18	0.76%
19.	Sadler Gibb & Associates	18	0.76%
20.	Weinberg & Company	15	0.63%
21.	BPM	14	0.59%
22.	CohnReznick	14	0.59%
23.	Armanino	13	0.55%
24.	Haskell & White	13	0.55%
25.	Haynie & Company	12	0.51%
26.	Cherry Bekaert	11	0.46%
27.	Turner Stone & Company	11	0.46%
28.	WWC PC Certified Public Accountants	11	0.46%
29.	Boyle CPA	10	0.42%
30.	Centurion ZD CPA & Co	9	0.38%
31.	Accell Audit & Compliance	8	0.34%
32.	KMJ Corbin & Company	8	0.34%
33.	Mazars	8	0.34%
34.	Paris Kreit & Chiu	8	0.34%
35.	Plante & Moran	8	0.34%

Mining

(SIC Codes 10** through 14**)

Total Audit Firms: 62

Total Population: 294

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	29	9.86%
2.	Grant Thornton	25	8.50%
3.	Deloitte	22	7.48%
4.	KPMG	22	7.48%
5.	PwC	16	5.44%
6.	BDO USA	14	4.76%
7.	BF Borgers	12	4.08%
8.	Davidson & Company	9	3.06%
9.	MNP	9	3.06%
10.	MaloneBailey	8	2.72%
11.	Weaver & Tidwell	8	2.72%
12.	Assure CPA	7	2.38%
13.	DMCL	7	2.38%
14.	Marcum	7	2.38%
15.	Moss Adams	7	2.38%
16.	Plante & Moran	7	2.38%
17.	RBSM	6	2.04%
18.	Turner Stone & Company	6	2.04%
19.	Fruci & Associates	5	1.70%
20.	M&K	5	1.70%
21.	DeVisser Gray	4	1.36%
22.	Smythe	4	1.36%
23.	Haynie & Company	3	1.02%
24.	KCCW Accountancy Corp	3	1.02%
25.	Pinnacle Accountancy Group of Utah	3	1.02%
26.	Sadler Gibb & Associates	3	1.02%
27.	TAAD	3	1.02%
28.	Harbourside CPA	2	0.68%
29.	HL&B	2	0.68%
30.	Kreston GTA	2	0.68%
31.	Manning Elliott	2	0.68%
32.	RSM	2	0.68%

Retail Trade (SIC Codes 52** through 59**)

Total Audit Firms: 62

Total Population: 300

Rank	Audit Firm	Public Company Clients	Market Share
1.	Deloitte	52	17.33%
2.	KPMG	50	16.67%
3.	EY	48	16.00%
4.	PwC	21	7.00%
5.	Grant Thornton	13	4.33%
6.	BDO USA	10	3.33%
7.	M&K	7	2.33%
8.	BF Borgers	6	2.00%
9.	MaloneBailey	6	2.00%
10.	Marcum	6	2.00%
11.	RSM	6	2.00%
12.	Friedman	5	1.67%
13.	WithumSmith + Brown	4	1.33%
14.	WWC PC Certified Public Accountants	4	1.33%
15.	Fruci & Associates	3	1.00%
16.	RBSM	3	1.00%
17.	Baker Tilly	2	0.67%
18.	CohnReznick	2	0.67%
19.	D Brooks & Associates	2	0.67%
20.	JP Centurion & Partners	2	0.67%
21.	KCCW Accountancy Corp	2	0.67%
22.	Moss Adams	2	0.67%
23.	Pinnacle Accountancy Group of Utah	2	0.67%
24.	Prager Metis	2	0.67%
25.	Sadler Gibb & Associates	2	0.67%
26.	YCM CPA	2	0.67%

Services

(SIC Codes 70** through 89**)

Total Audit Firms: 144

Total Population: 1,233

Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	182	14.76%
2.	Deloitte	149	12.08%
3.	PwC	133	10.79%
4.	KPMG	101	8.19%
5.	BF Borgers	64	5.19%
6.	Marcum	53	4.30%
7.	Grant Thornton	39	3.16%
8.	BDO USA	35	2.84%
9.	Friedman	24	1.95%
10.	M&K	20	1.62%
11.	WithumSmith + Brown	19	1.54%
12.	MaloneBailey	18	1.46%
13.	Baker Tilly	13	1.05%
14.	Pinnacle Accountancy Group of Utah	13	1.05%
15.	RBSM	13	1.05%
16.	Moss Adams	12	0.97%
17.	Fruci & Associates	11	0.89%
18.	Boyle CPA	9	0.73%
19.	Centurion ZD CPA & Co	9	0.73%
20.	JP Centurion & Partners	9	0.73%
21.	Cherry Bekaert	8	0.65%
22.	Haynie & Company	8	0.65%
23.	RSM	8	0.65%
24.	UHY	8	0.65%
25.	Accell Audit & Compliance	7	0.57%
26.	Assurance Dimensions	7	0.57%
27.	Audit Alliance	7	0.57%
28.	EisnerAmper	7	0.57%
29.	J&S Associate	7	0.57%
30.	Salberg & Company	7	0.57%
31.	Turner Stone & Company	7	0.57%
32.	Gries & Associates	6	0.49%
33.	TPS Thayer	6	0.49%
34.	Armanino	5	0.41%
35.	CohnReznick	5	0.41%

Transportation, Communications & Utilities

(SIC Codes 40** through 49**)

Total Audit Firms: 65

Total Population: 371

Rank	Audit Firm	Public Company Clients	Market Share
1.	Deloitte	80	21.56%
2.	EY	55	14.82%
3.	PwC	51	13.75%
4.	KPMG	48	12.94%
5.	Grant Thornton	29	7.82%
6.	BDO USA	11	2.96%
7.	BF Borgers	8	2.16%
8.	Marcum	8	2.16%
9.	Prager Metis	4	1.08%
10.	RSM	4	1.08%
11.	Baker Tilly	3	0.81%
12.	RBSM	3	0.81%
13.	Urish Popeck & Co	3	0.81%
14.	Audit Alliance	2	0.54%
15.	Boyle CPA	2	0.54%
16.	Friedman	2	0.54%
17.	Haynie & Company	2	0.54%
18.	Liggett & Webb	2	0.54%
19.	M&K	2	0.54%
20.	Michael T Studer, CPA	2	0.54%
21.	MNP	2	0.54%
22.	Moss Adams	2	0.54%
23.	Pinnacle Accountancy Group of Utah	2	0.54%
24.	Sadler Gibb & Associates	2	0.54%
25.	WithumSmith + Brown	2	0.54%

Wholesale Trade

(SIC Codes 50** through 51**)

Total Audit Firms: 45

Total Population: 147

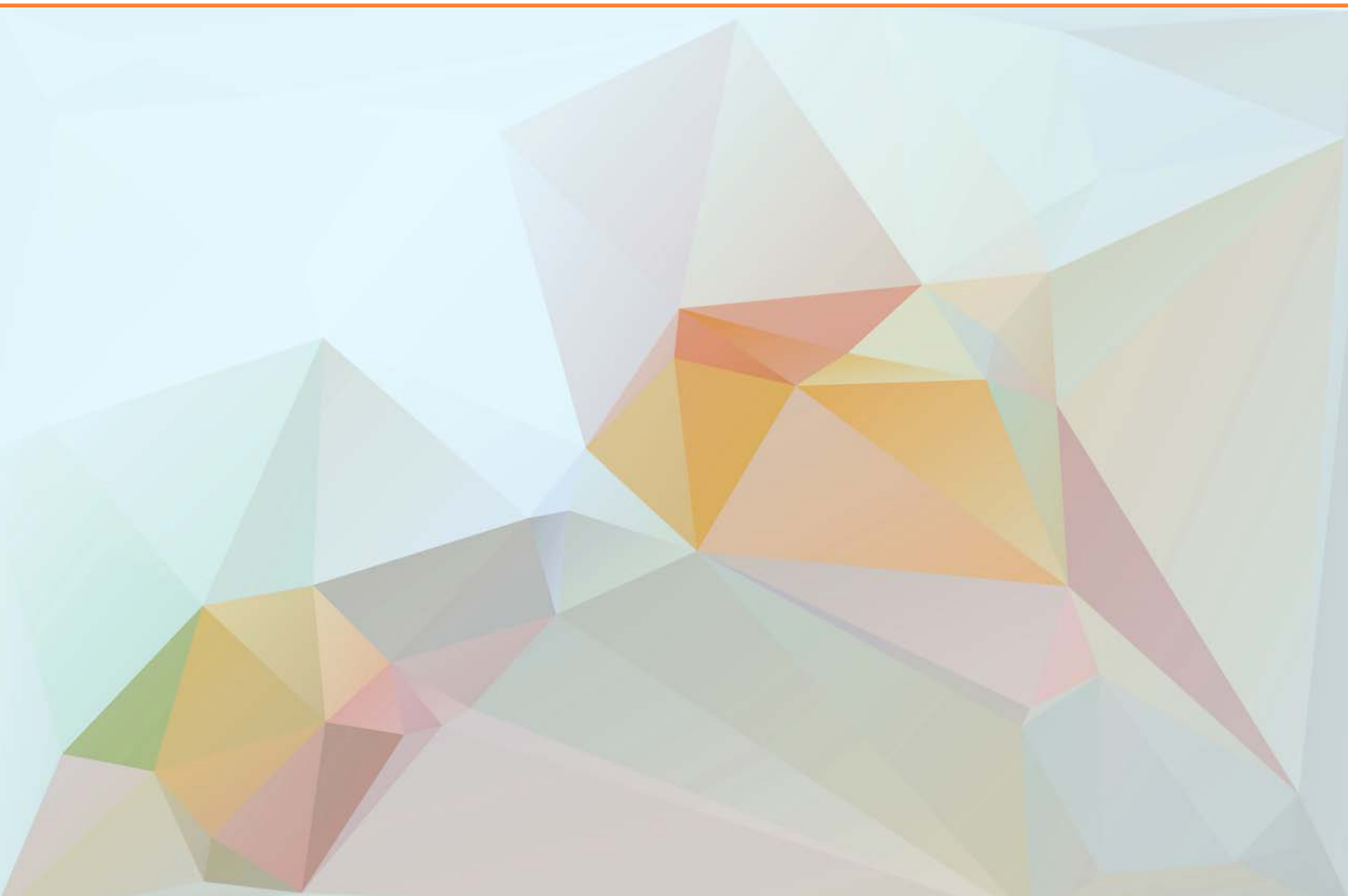
Rank	Audit Firm	Public Company Clients	Market Share
1.	EY	26	17.69%
2.	Deloitte	18	12.24%
3.	KPMG	16	10.88%
4.	Grant Thornton	9	6.12%
5.	PwC	9	6.12%
6.	BDO USA	7	4.76%
7.	BF Borgers	4	2.72%
8.	Marcum	4	2.72%
9.	Armanino	3	2.04%
10.	Boyle CPA	3	2.04%
11.	M&K	3	2.04%
12.	Olayinka Oyebola & Co	3	2.04%
13.	WWC PC Certified Public Accountants	3	2.04%
14.	Fruci & Associates	2	1.36%
15.	HoganTaylor	2	1.36%
16.	KCCW Accountancy Corp	2	1.36%
17.	L&L CPAs	2	1.36%
18.	MaloneBailey	2	1.36%
19.	Michael Gillespie & Associates	2	1.36%
20.	RBSM	2	1.36%

DATABASE OVERVIEW

The Audit Analytics Auditor Engagements database provides the most up-to-date information available about who audits companies with equity securities filing with the SEC. Using data from our Audit Opinion and Auditor Changes databases, we identify the current auditor of record.

The database allows researchers to filter audit firm engagement by company demographic data such as industry, financial size, filer status designation, location, audit fees, and any number of peer groups. In addition, the database allows for benchmarking auditor-client relationships by auditor tenure.

The relational nature of the Audit Analytics databases allows researchers to introduce and compare audit firm engagements into other data sets, such as legal exposures, financial restatements, shareholder votes against auditor ratification, audit fees, internal control reports, and other data populations. This content extension further allows an analyst to identify opportunities and market patterns that would not be readily apparent without performing this layered approach.



ABOUT US

Whether for market intelligence, risk management, compliance, or research and public policy, Audit Analytics provides the highly structured data you need to make informed decisions.

Our expert team meticulously collects, organizes, and analyzes data – making it easy for our customers to find what they need to know. We are trusted to simplify the complex; to illuminate trends; and to reveal actionable insights.

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