Audit Analytics®
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SOX 404 DISCLOSURES

AN EIGHTEEN-YEAR REVIEW

July 2022

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EXECUTIVE SUMMARY

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Increase in adverse ICFR in FY 2021.

Adverse auditor assessments of ICFR increased to **5.8%**; adverse management reports increased to **23.7%**.

Both foreign and domestic companies of all sizes experienced an increase in ineffective controls.

2

Poor controls observed in first ICFR reports.

More than half (**55.2%**) of first time management reports and more than a quarter (**28.4%**) of first time auditor assessments disclosed adverse controls.

3

Lack of company accounting personnel continues to cause control issues.

A lack of qualified accounting personnel remained the top cited issue in adverse assessments of controls.

A lack of trained accounting staff was cited as a control issue in **48.7%** of adverse auditor assessments and **71.5%** of adverse management assessments.

4

Controls in the finance industry impacted by SPAC restatements.

The percent of adverse internal controls in the Finance industry doubled between 2020 and 2021, jumping from **9.5%** to **18.8%.**

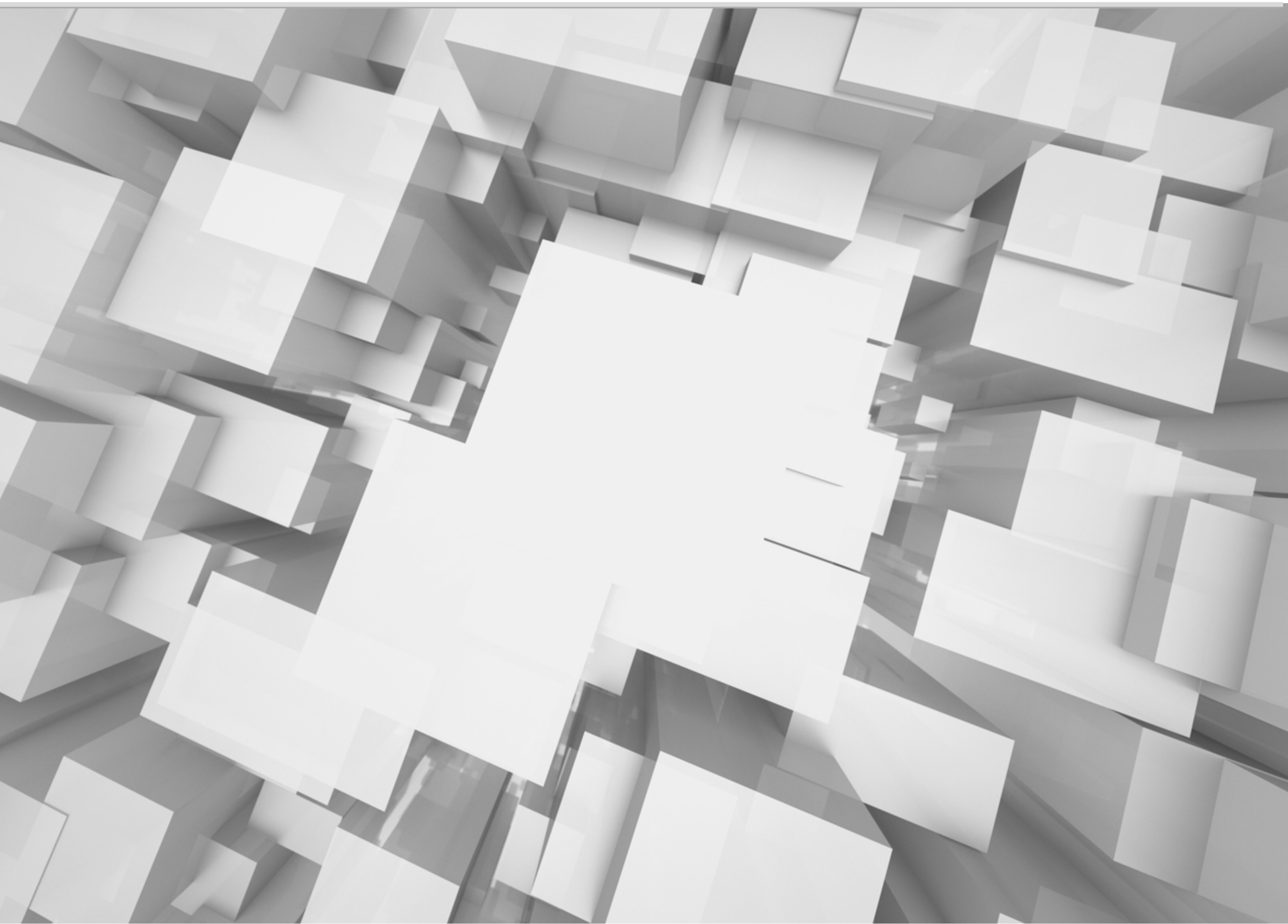
This significant increase relates to regulatory guidance that impacted SPACs and prompted a wave of restatements.

INTRODUCTION

Congress passed the Sarbanes-Oxley Act of 2002 (SOX) to better protect investors. Section 404 of SOX (SOX 404) required companies to review their internal controls over financial reporting (ICFR) and declare whether their ICFR are "effective" or "ineffective." In other words, companies must determine if their ICFR are adequate to produce financial statements that are complete, accurate, and free from material misstatement.

SOX 404 has two requirements: an auditor attestation and a management report assessing ICFR. The requirements apply to issuers based on filer status, as determined by public float and revenue. Large accelerated and accelerated filers must have their independent auditor attest to management's assessment of ICFR. Smaller companies identifying as non-accelerated filers are required to maintain ICFR and have management assess and report on ICFR effectiveness, but are not required to obtain an auditor attestation.

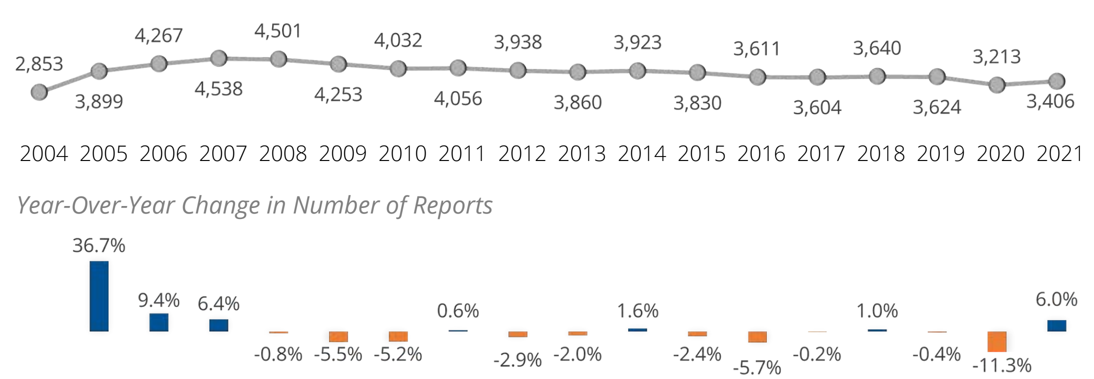
Aligning with the effective implementation dates of the SOX requirements, this report looks at ICFR auditor attestations beginning in 2004 and management reports on ICFR beginning in 2007. Management reports are further divided into two groups: all management reports and management-only reports.



Population: All SOX 404 Assessments

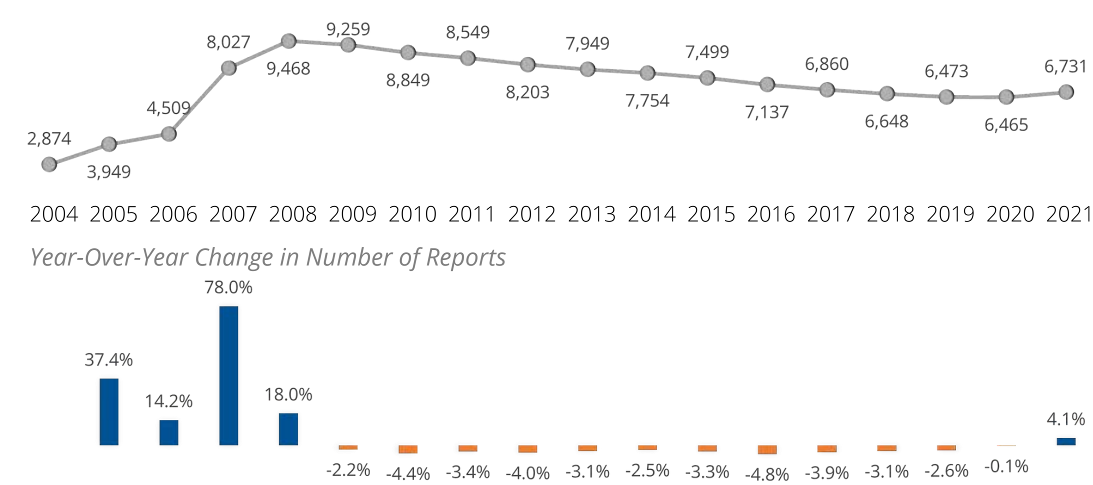
Accelerated filers are required, pursuant to SOX 404(b), to provide an auditor attestation of management's assessment of ICFR. Therefore, a review of ICFR auditor attestations primarily relates to disclosures provided by larger companies. These requirements came into effect for companies with fiscal years ending on or after November 15, 2004, making 2005 the first full year of implementation.

Total ICFR Audit Attestations Filed



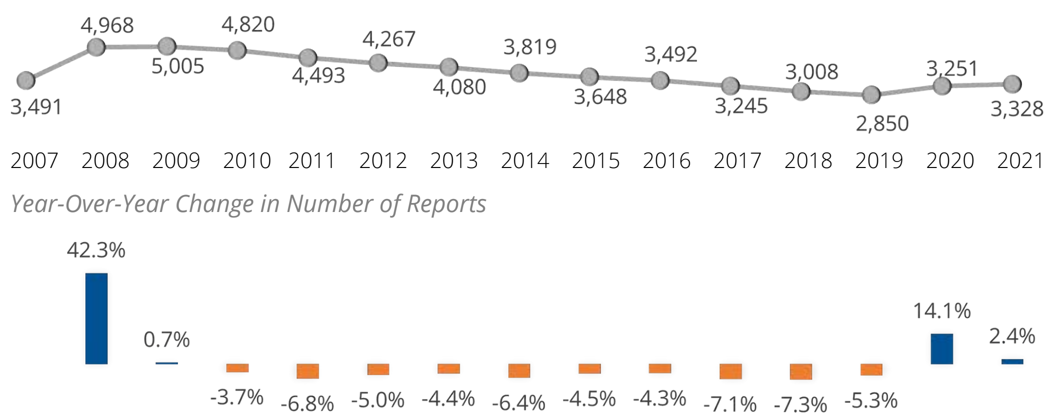
Both accelerated filers and non-accelerated filers are required, pursuant to SOX 404(a), to provide a management assessment of ICFR. Emerging growth companies are also required to provide a management report. Therefore, a review of total ICFR management reports provides a look at all disclosures required under SOX 404(a), regardless of company size.

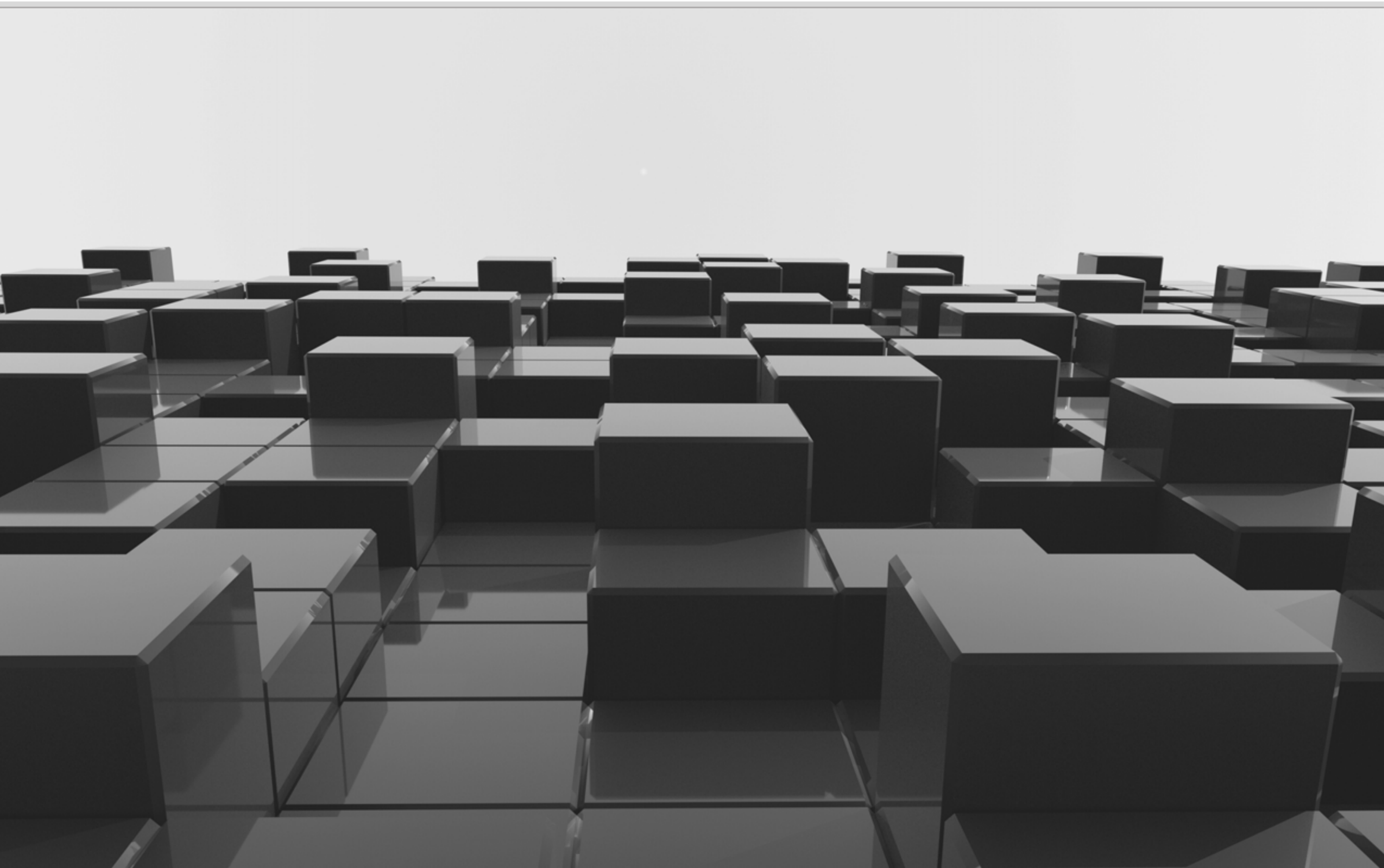
Total ICFR Management Reports Filed



Non-accelerated filers are required to provide a management assessment (but not an auditor attestation) in their annual reports for fiscal years ending on or after December 15, 2007. A review of companies that file only management reports provides a focus on disclosures by smaller companies.

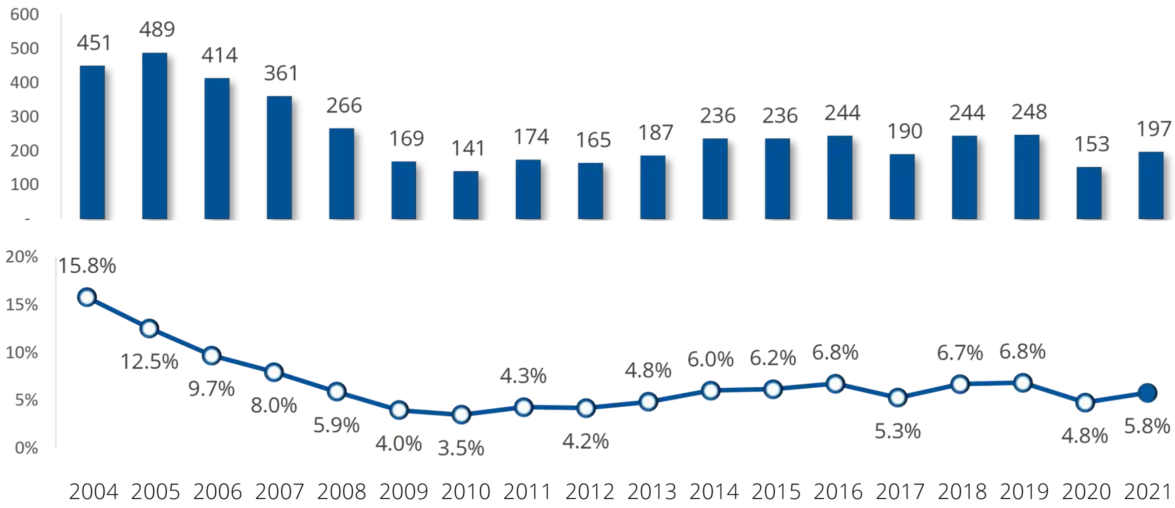
Total ICFR Management-Only Reports Filed



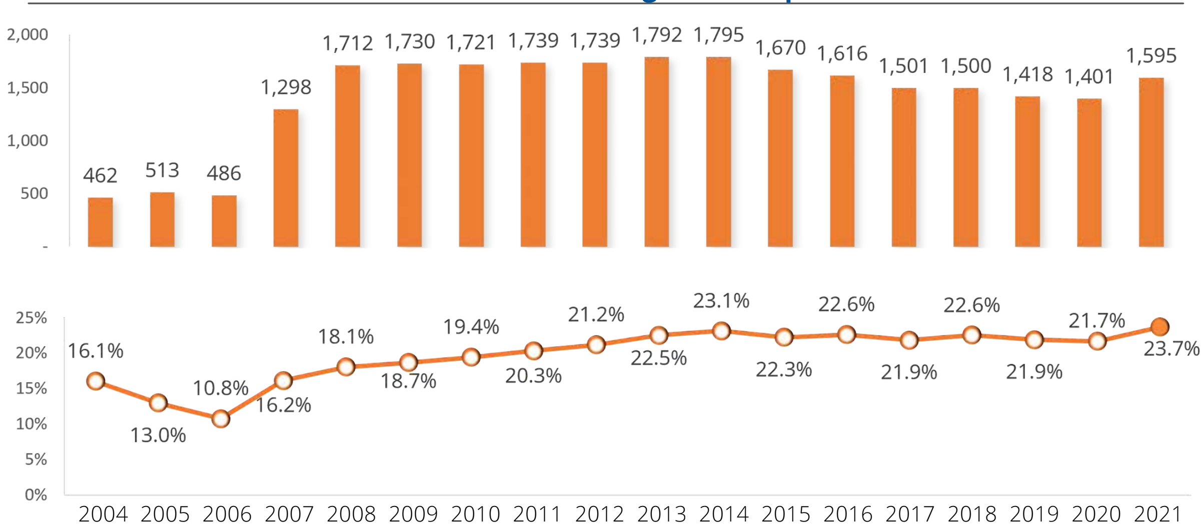


OVERVIEW: Trends in Adverse SOX 404(a) and SOX 404(b) Assessments

The number of adverse ICFR auditor attestations increased to 197 in 2021, up from 153 filed in 2020. The number of adverse auditor attestations represents 5.8% of all auditor attestations filed for fiscal year 2021, an increase from the 4.8% seen in 2019.



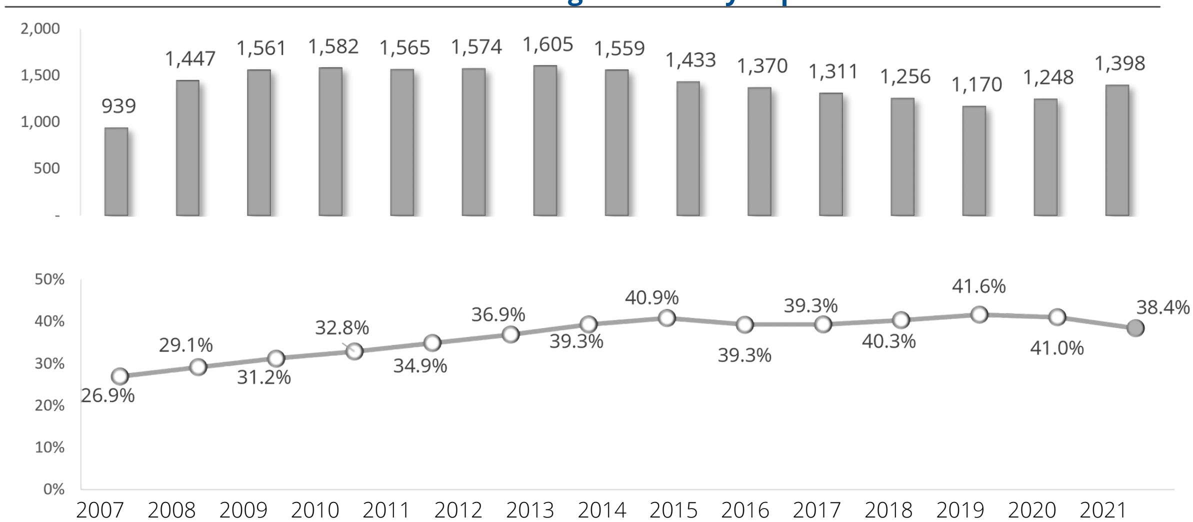
The number of adverse ICFR management reports increased to 1,595 in 2021, up from 1,401 in 2020. The number of adverse ICFR management reports represents 23.7% of all management reports filed for fiscal year 2021, up from 21.7% in 2020. This is the highest percentage of adverse management reports filed since the inception of SOX 404.



The number of adverse ICFR management-only reports increased to 1,398 in 2021, up from 1,248 in 2020. The number of adverse ICFR management reports represents 38.4% of all management reports filed for fiscal year 2021, down from 41.0% in 2020.

The increase in adverse reports is partially attributed to an increase in the overall number of companies eligible to file a management-only report under SOX 404(a), corresponding with amendments to the SEC's accelerated filer definition that became effective in April 2020.

Adverse ICFR Management-Only Reports



Population: Adverse ICFR in First SOX 404 Assessment

As a company grows and begins to approach the accelerated filer threshold or exits a period of exemption, the auditor attestation provision in SOX 404(b) is triggered, bringing increased scrutiny from their independent auditor regarding the company's ICFR.

Adverse ICFR in First Time Auditor Attestations

Fiscal Year	Total # of Auditor Attestations	# of Adverse ICFR in First Auditor Attestations	% of Adverse ICFR in First Auditor Attestations
2004	2,852	451	15.8%
2005	1,275	218	17.1%
2006	678	70	10.3%
2007	672	87	12.9%
2008	428	60	14.0%
2009	203	18	8.9%
2010	179	21	11.7%
2011	252	35	13.9%
2012	201	12	6.0%
2013	155	20	12.9%
2014	228	33	14.5%
2015	208	29	13.9%
2016	132	21	15.9%
2017	184	19	10.3%
2018	247	43	17.4%
2019	231	55	23.8%
2020	139	29	20.9%
2021	299	85	28.4%

In almost every year since 2004, except for 2009 and 2012, at least 10% of the companies filing their first auditor attestation disclosed a need to improve their ICFR. The percentage reached a new high point of 28.4% in 2021.

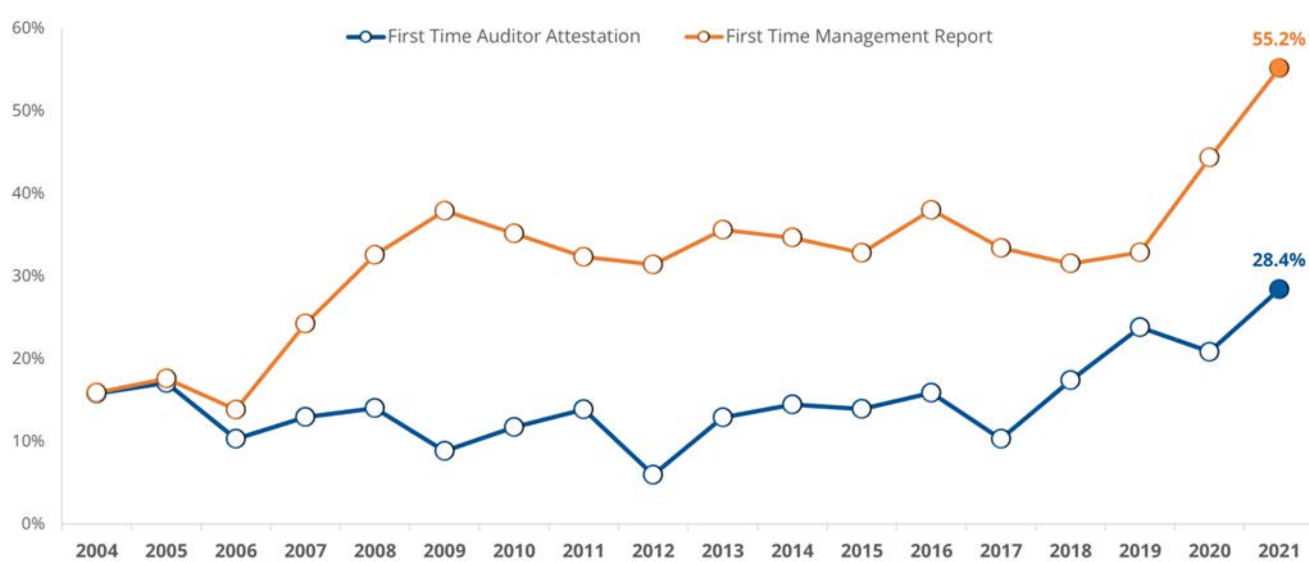
Companies that begin compliance with SOX 404(a) are required to file a first management report on ICFR. These companies are often small with fewer resources to devote to internal controls, contributing to overall higher percentages of ineffective ICFR in the first management assessment. The percentage of first time management reports also reached a new high point of 55.2% in 2021.

FY 2021 Compared to FY 2020:

- **28.4%** of companies filing first-time auditor attestations disclosed ineffective controls in 2021, up from **20.9%** in 2020.
- **55.2%** of first-time management-only reports cited ineffective controls in 2021, up from **44.4%** in 2020.

Adverse First Time ICFR Assessments

Adverse ICFR assessments as a percentage of total first time disclosures



TRENDS IN ISSUES CITED IN ADVERSE SOX 404(A) AND SOX 404(B) ASSESSMENTS

Internal Control Issues

Adverse internal control assessments include disclosures of the issues that caused, at least in part, the conclusion that a company's ICFR was ineffective. Audit Analytics classifies 'internal control issues' as internal control weaknesses arising from deficiencies in the company's control structure.

2021: Top 5 Internal Control Issues Cited in Adverse ICFR Assessments

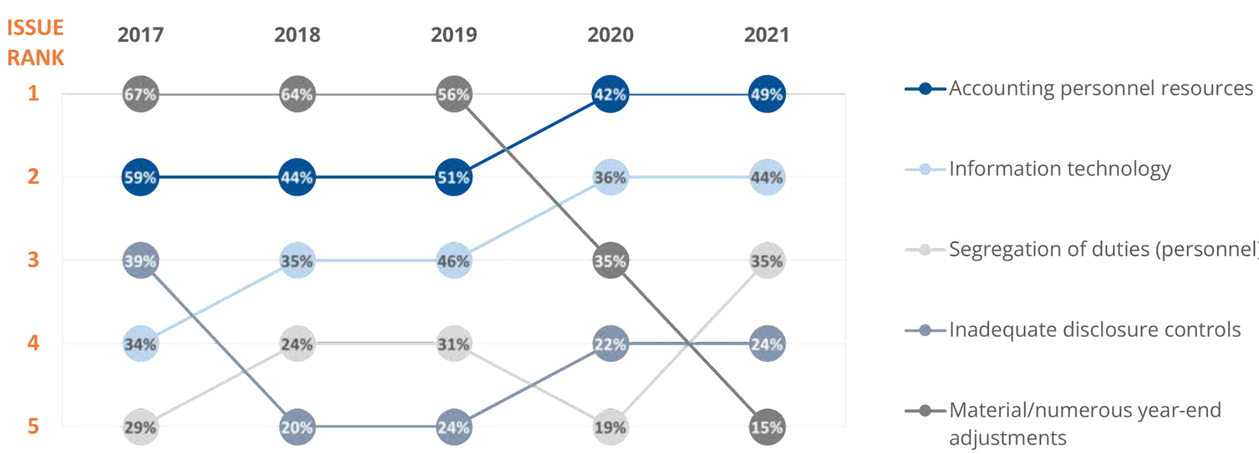
	Issue	% of disclosures	# of disclosures
Auditor Attestations	**1.** Accounting personnel resources	48.7%	96
	2. Information technology	44.2%	87
	3. Segregation of duties (personnel)	34.5%	68
	4. Inadequate disclosure controls	23.9%	47
	5. Material year-end adjustments	14.7%	29

In adverse ICFR auditor attestations for the fiscal year 2021, the most common internal control issue cited by auditors was a need for more highly trained accounting personnel. The second most common reason that led to the conclusion that ICFR was ineffective related to issues surrounding information technology.

These top internal control issues are common, appearing as the top two issues in 2020 and appearing in the top five issues in each of the last five years.

Top 5 Internal Control Issues Cited in Adverse ICFR Auditor Assessments

Rank based on percent of total disclosures referencing issue



2021: Top 5 Internal Control Issues Cited in Adverse ICFR Assessments

	Issue	% of disclosures	# of disclosures
Management Reports	**1.** Accounting personnel resources	71.5%	1,140
	2. Segregation of duties (personnel)	58.4%	931
	3. Inadequate disclosure controls	25.8%	412
	4. Non-routine transaction control issues	20.0%	319
	5. Information technology	18.2%	290

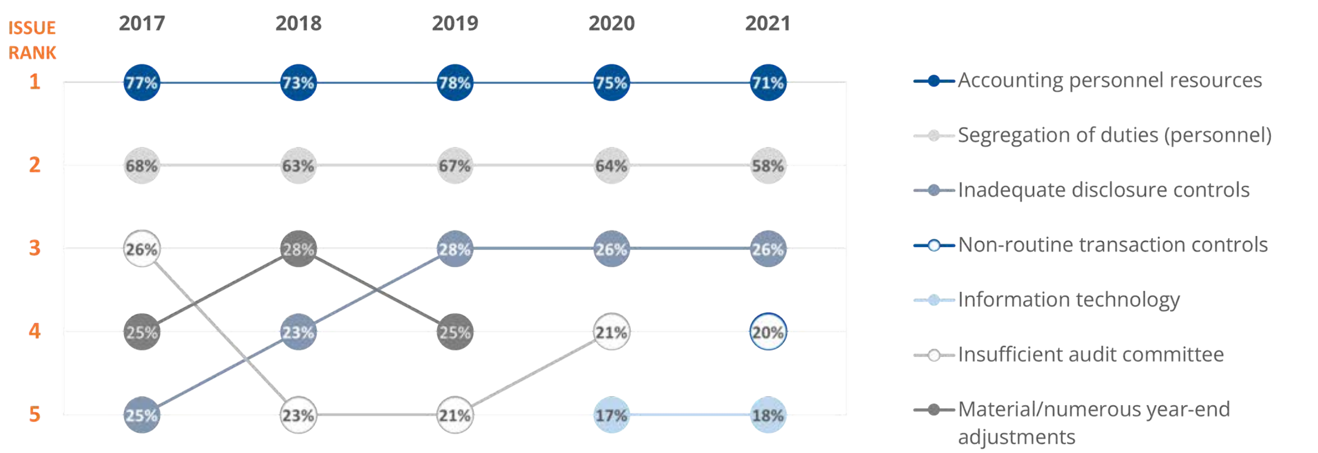
In adverse ICFR management reports for the fiscal year 2021, the most common internal control issue that led to the conclusion that ICFR was ineffective was a need for more highly trained accounting personnel. The second most common reason was related to segregation of duty issues associated with the design and use of personnel within an organization. These two issues are linked, as a lack of accounting personnel can inhibit proper controls over the segregation of duties.

These top internal control issues are commonly cited in management reports, appearing as the top two issues in each of the last five years.

In 2021, non-routine transaction controls became a top five issue cited in adverse management reports for the first time in the last five years. Additionally, 2021 continued to see a rise in information technology control issues.

Top 5 Internal Control Issues Cited in Adverse ICFR Management Reports

Rank based on percent of total disclosures referencing issue



2021: Top 5 Internal Control Issues Cited in Adverse ICFR Assessments

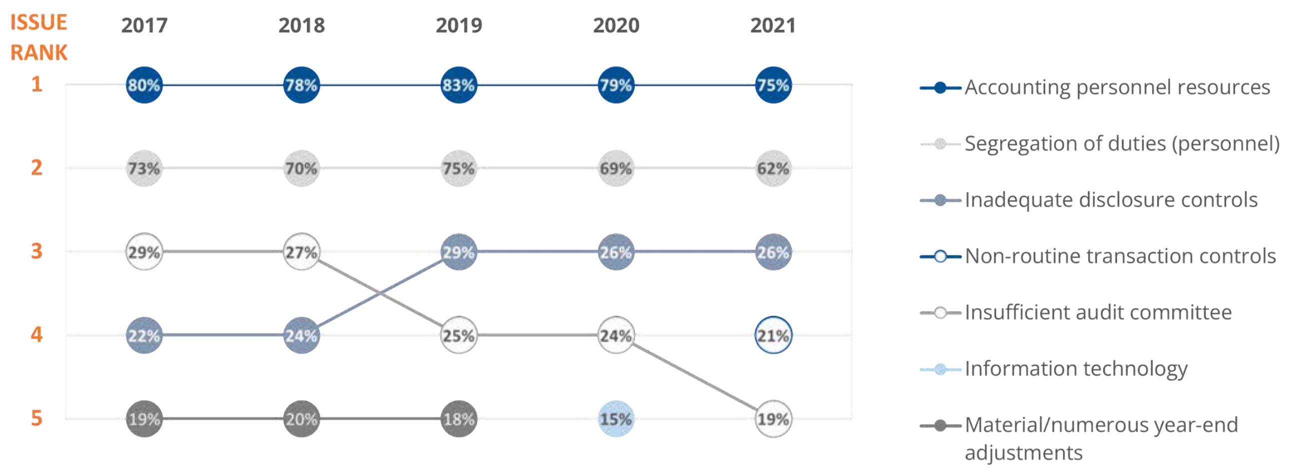
	Issue	% of disclosures	# of disclosures
Management-Only Reports	**1.** Accounting personnel resources	74.5%	1,041
	2. Segregation of duties (personnel)	61.7%	862
	3. Inadequate disclosure controls	26.1%	365
	4. Non-routine transaction control issues	20.7%	289
	5. Insufficient audit committee	19.2%	269

In adverse ICFR management-only reports for fiscal year 2021, the two most common internal control issues that led to the conclusion that ICFR were ineffective was a need for more highly trained accounting personnel and segregation of duty issues. These issues are related. Furthermore, management-only reports are primarily issued by smaller companies, potentially with less personnel overall and fewer resources to devote to accounting functions.

In 2021, non-routine transaction controls became a top five issue cited in adverse management-only reports for the first time in the last five years.

Top 5 Internal Control Issues Cited in Adverse ICFR Management-Only Reports

Rank based on percent of total disclosures referencing issue



Accounting Issues

Adverse internal control assessments include disclosures of the issues that caused, at least in part, the conclusion that a company's ICFR was ineffective. Audit Analytics classifies accounting issues as internal control weaknesses arising from GAAP/accounting failures.

In adverse ICFR auditor attestations for the fiscal year 2021, the most common accounting issue that led to the conclusion that ICFR was not effective concerned revenue recognition. Revenue recognition accounting issues were identified by auditors in 20.8% of all adverse ICFR assessments. The second most common reason expressed by auditors was related to taxes, cited in 13.2% of reports.

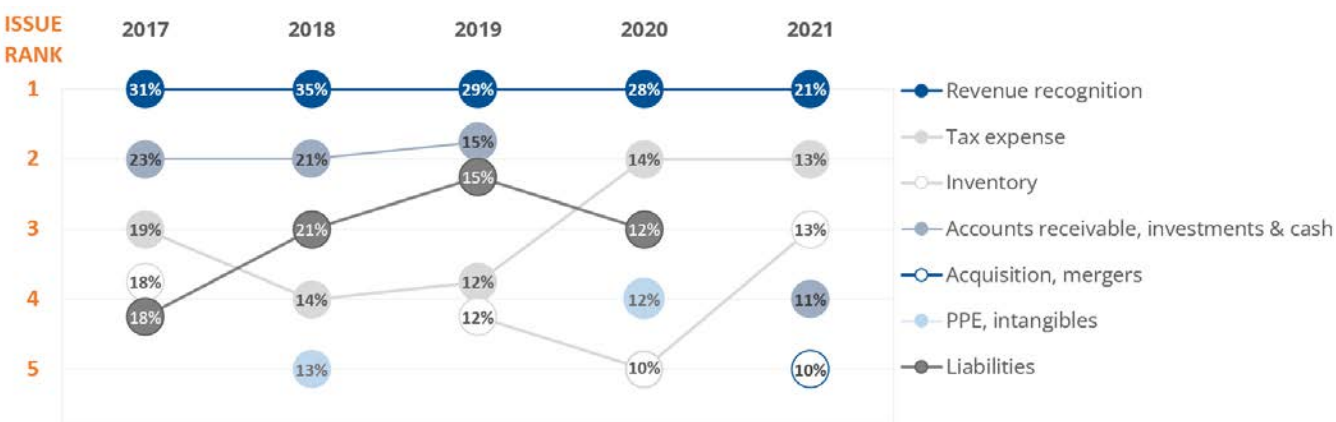
2021: Top 5 Accounting Issues Cited in Adverse ICFR Assessments

	Issue	% of disclosures	# of disclosures
Auditor Attestations	**1.** Revenue recognition	20.8%	41
	2. Tax expense	13.2%	26
	3. Inventory	12.7%	25
	4. Accounts receivable, investments & cash	10.7%	21
	5. Acquisition, mergers	10.2%	20

Accounting issues related to inventory were identified in 12.7% of adverse ICFR assessments. Inventory has been a top five issue in four of the last five years.

Top 5 Accounting Issues Cited in Adverse ICFR Auditor Attestation

Rank based on percent of total disclosures referencing issue



In adverse ICFR management reports for the fiscal year 2021, the most common accounting issue that led to the conclusion that ICFR was ineffective concerned the recording of debt & warrants, cited in 12.7% of all disclosures.

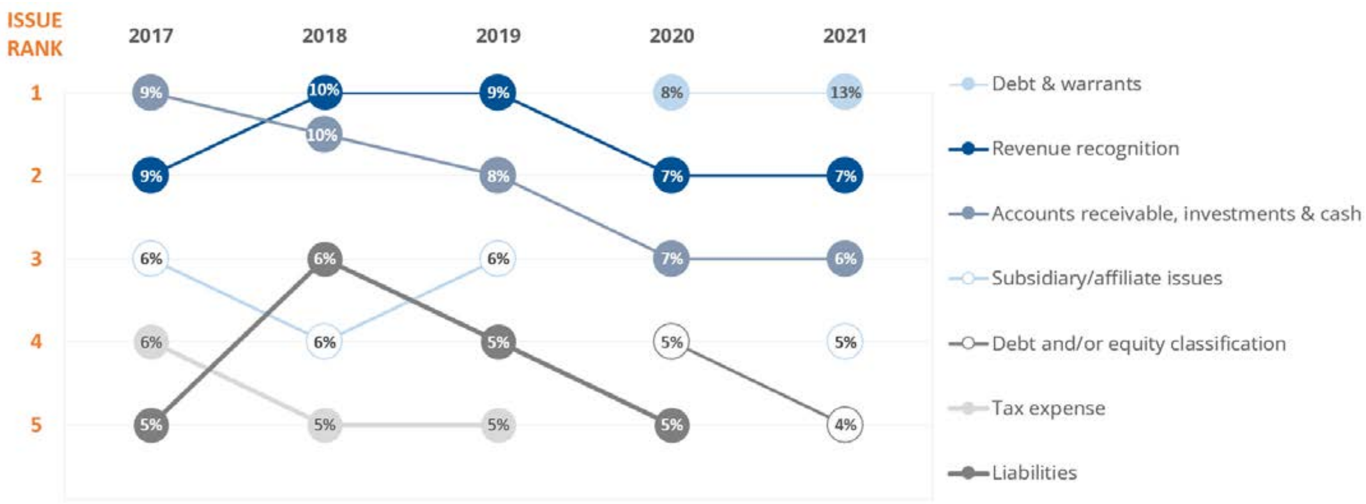
2021: Top 5 Accounting Issues Cited in Adverse ICFR Assessments

	Issue	% of disclosures	# of disclosures
Management Reports	**1.** Debt & warrants	12.7%	202
	2. Revenue recognition	6.5%	104
	3. Accounts receivable, investments & cash	6.1%	98
	4. Subsidiary/affiliate issues	4.5%	72
	5. Debt/equity classification	4.0%	64

Debt & warrant issues ranked outside of the top five issues prior to 2020, before jumping up to first place and remaining there in 2021. This is related to the large number of special purpose acquisition companies (SPACs) that had to restate financials to correct issues related to accounting for debt & warrants.

Top 5 Accounting Issues Cited in Adverse ICFR Management Reports

Rank based on percent of total disclosures referencing issue



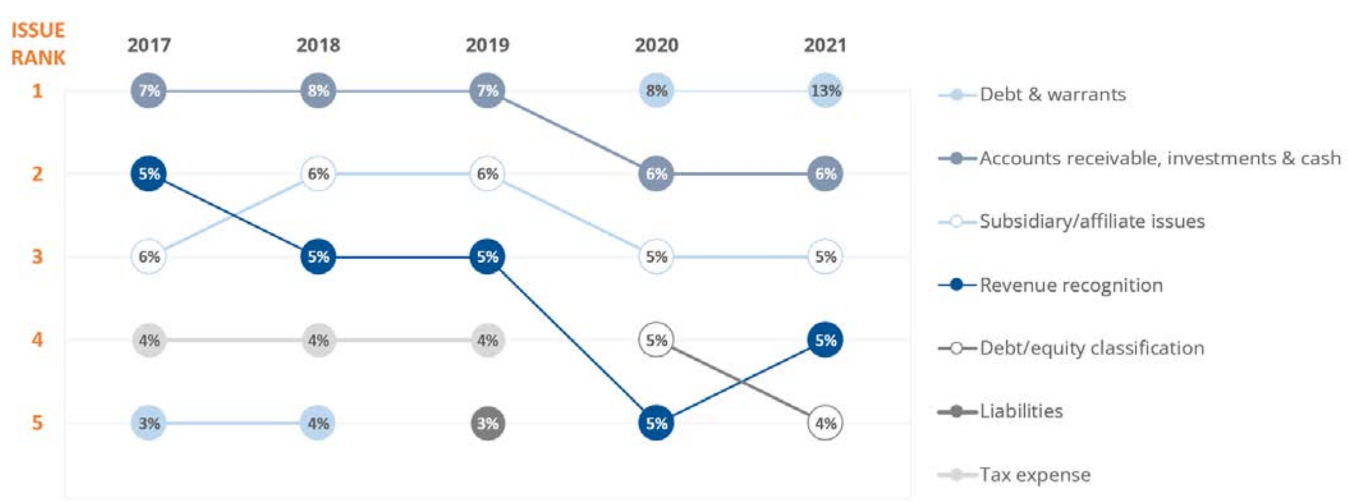
In adverse ICFR management-only reports for the fiscal year 2021, the most common accounting issue that led to the conclusion that ICFR was not effective concerned the recording of debt & warrants. This issue appeared in 13.3% of all adverse disclosures in 2021.

2021: Top 5 Accounting Issues Cited in Adverse ICFR Assessments

	Issue	% of disclosures	# of disclosures
Management-Only Reports	**1.** Debt & warrants	13.3%	186
	2. Accounts receivable, investments & cash	5.5%	77
	3. Subsidiary/affiliate issues	4.4%	68
	4. Revenue recognition	4.5%	63
	5. Debt/equity classification	4.0%	56

Top 5 Accounting Issues Cited in Adverse ICFR Management-Only Reports

Rank based on percent of total disclosures referencing issue



NOTE: *As of November 2022 this Accounting Issues section has been updated from the version included in original report to include additional accounting issue categories.*

DEMOGRAPHIC TREND ANALYSES OF ADVERSE SOX 404(A) AND SOX 404(B) ASSESSMENTS

This section of the report provides a look at demographic trends across all management reports on ICFR. As all companies in the population are required to issue at least a management report, looking at these reports is representative of the entire population. There are negligible differences between ICFR conclusions in management reports that are accompanied by an auditor report.

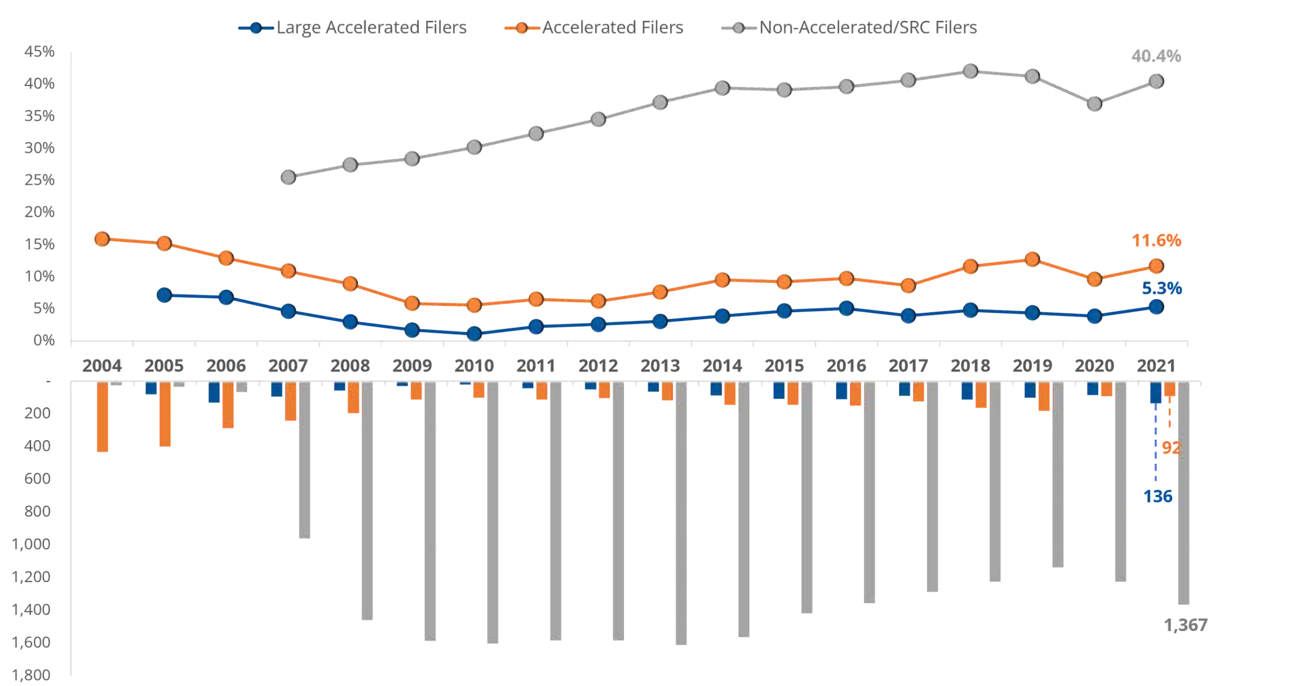
By Company Size

**The designation of non-accelerated/smaller reporting company includes those companies that identify with the following statuses: non-accelerated filer and/or a smaller reporting company or did not disclose filer status.*

In a review of ICFR management reports, all company sizes experienced an increase in ineffective controls. In 2021:

- 5.3% of large accelerated filers identified ineffective controls, an increase from the 3.8% observed in 2020.
- 11.6% of accelerated filers identified ineffective controls, an increase from the 9.6% observed in 2020.
- 40.4% of non-accelerated filers identified ineffective controls, an increase from the 36.9% observed in 2020.

Adverse ICFR Management Reports, by Company Size

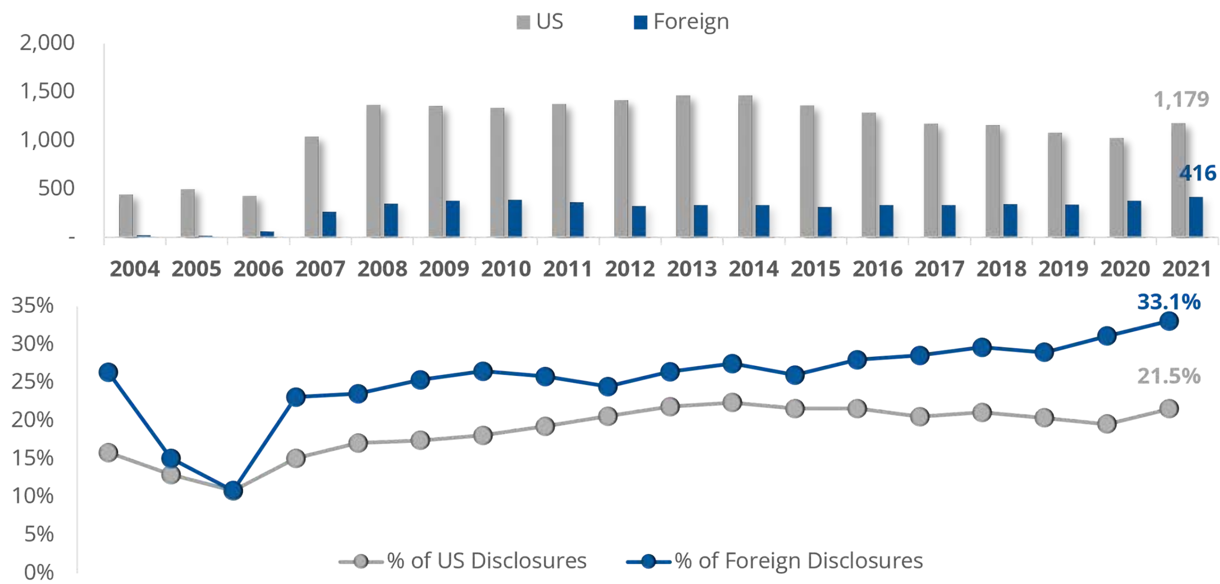


By Company Location

In a review of ICFR management reports, companies with headquarters both in the US and abroad experienced an increase in ineffective controls. In 2021:

- 21.5% of US-based filers identified ineffective controls, an increase from the 19.5% observed in 2020.
- 33.1% of foreign-based filers identified ineffective controls, an increase from the 31.0% observed in 2020.

Adverse ICFR Management Reports, by Company Location



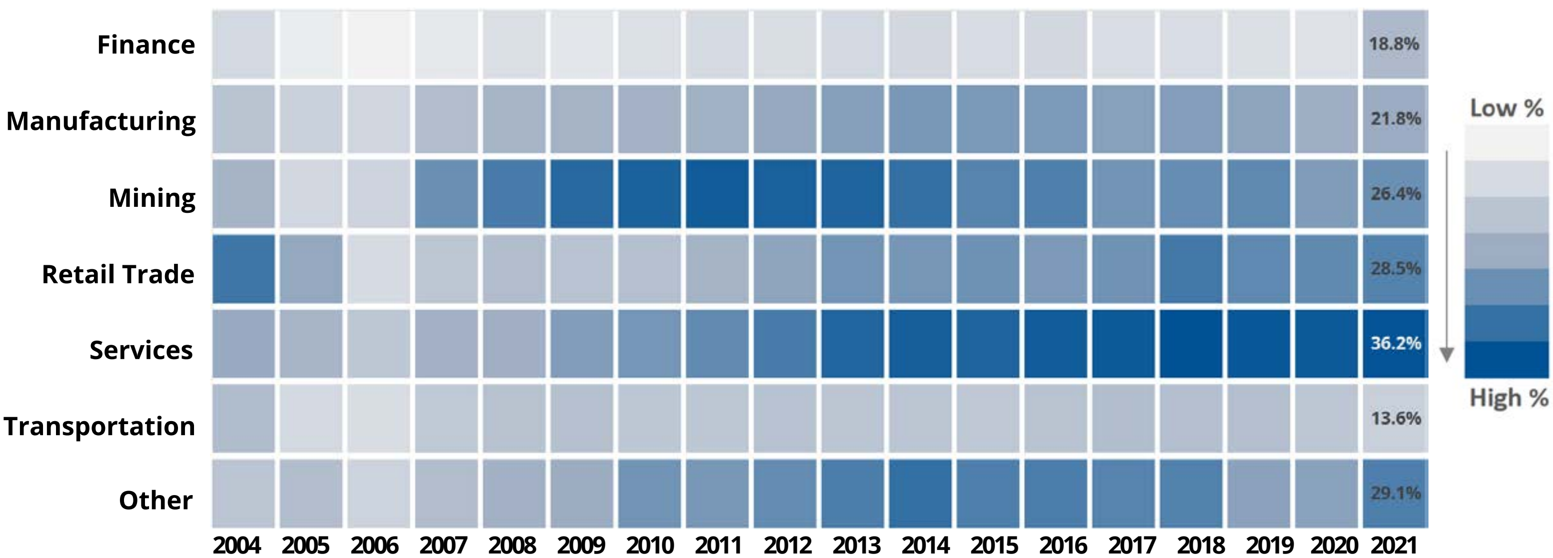
By Company Industry

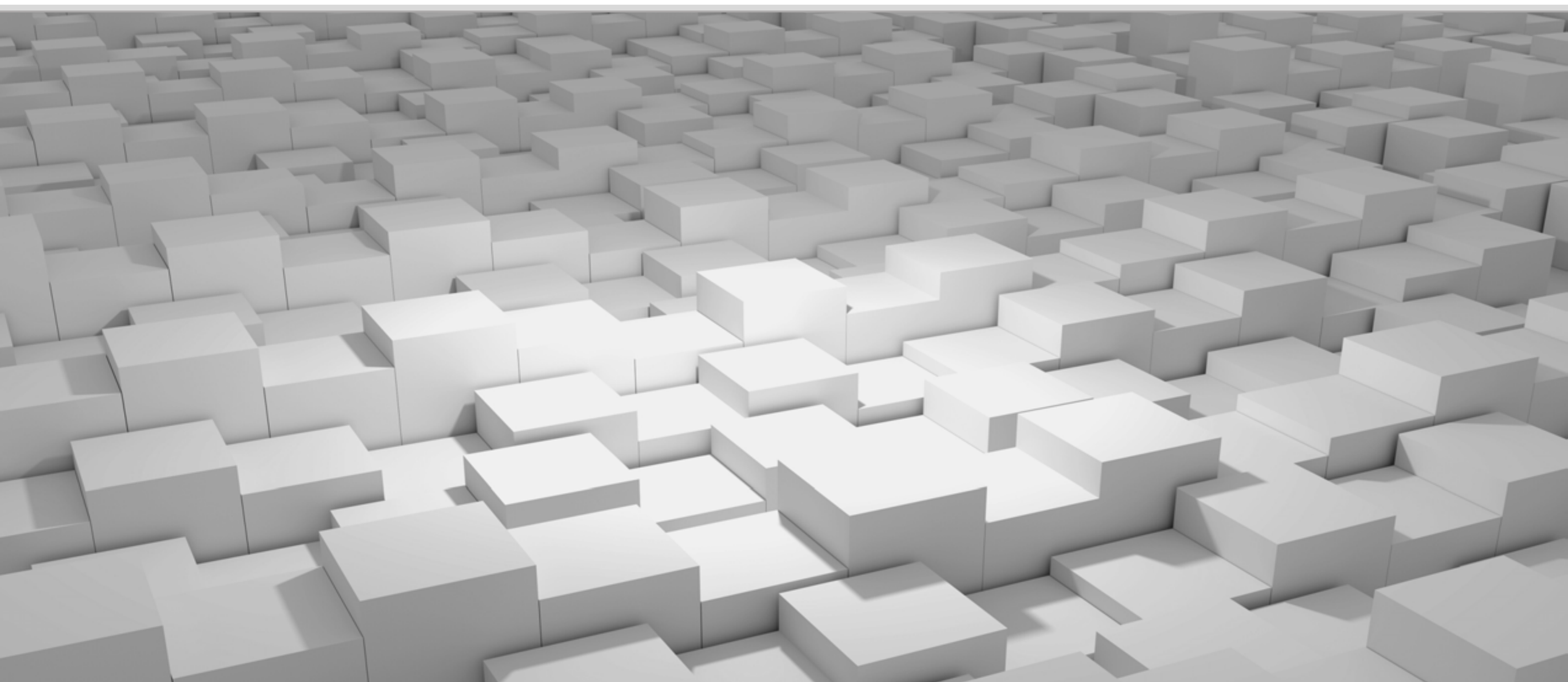
Company industries are determined by SIC codes. The 'Other' category includes the following industries: Agriculture, Forestry, Fishing; Construction; and Wholesale Trade.

In a review of ICFR management reports, there was a noticeable uptick in the percentage of internal controls across most industries. Most notably, in 2021:

- 18.8% of companies in the Finance, Real Estate, and Insurance industry identified ineffective controls, an increase from the 9.5% observed in 2020.
- 29.1% of companies in the 'Other' category identified ineffective controls, an increase from the 23.5% observed in 2020. This was driven by companies in the Contruction and Wholesale Trade industries.
- 13.6% of companies in the Transportation industry identified ineffective controls, a decrease from the 15.9% observed in 2020. Historically, the Transportation industry has lower percentages of adverse ICFR reports than the other industries, with the exception of Finance.

Adverse ICFR Management Reports, by Industry





BACKGROUND OF SOX 404

The collapse of both Enron and Worldcom culminated from a practice of disguising the true operating performance of the companies. In response to these meltdowns, Congress passed the Sarbanes-Oxley Act of 2002 (SOX). The declared purpose of SOX is to “protect investors by improving the accuracy and reliability of corporate disclosures made pursuant to the securities laws, and for other purposes.”

One section of SOX, Section 404 (SOX 404), furthers this goal by instructing the Securities and Exchange Commission (SEC) to prescribe rules imposing a duty on officers and management to implement, review, and certify the effectiveness of a company’s internal controls for financial reporting (ICFR).[1] In addition, the registered public accountant must attest to and report on the management’s assessment. In short, SOX 404(a) requires management to assess a company’s ICFR, while SOX 404(b) requires a registered public accountant to attest to the management’s report.

History of Implementation

SOX 404 began to apply to various categories of companies at different times. Moreover, as summarized in the table on the right, the two subsections of SOX 404 did not necessarily come into effect at the same time. United States accelerated filers were first required to provide SOX 404 certifications in annual reports for fiscal years ending on or after November 15, 2004.

SOX 404 Compliance Dates: Fiscal Year End Date of Annual Reports

<table>
<tr><th rowspan="3">SOX 404 Provision</th><th colspan="3">Accelerated Filers</th><th rowspan="3">Non-Accelerated Filers</th></tr>
<tr><th rowspan="2">United States</th><th colspan="2">Foreign</th></tr>
<tr><th>Large Accelerated</th><th>Accelerated</th></tr>
<tr><td>SOX 404(a)</td><td rowspan="2">Nov. 15, 2004 (both required)</td><td rowspan="2">July 15, 2006 (both required)</td><td>July 15, 2006</td><td>Dec. 15, 2007</td></tr>
<tr><td>SOX 404(b)</td><td>July 15, 2007</td><td>n/a</td></tr>
</table>

At that time, both provisions were required: the management assessment (404(a)) and the auditor attestation (404(b)). The provisions did not go into effect for foreign large accelerated filers until July 15, 2006. A gradual, two-tier implementation was provided for foreign accelerated filers who were not required to obtain an auditor attestation under SOX 404(b) until July 15, 2007.

In a similar fashion, the SEC initially intended to apply a two-step approach to non-accelerated filers. Non-accelerated filers were required to provide a management assessment (but not an auditor attestation) in their annual reports for the fiscal years ending on or after December 15, 2007. Before subsection 404(b) became effective, however, the Dodd-Frank Act exempted the non-accelerated filers from the auditor attestation requirement.[2]

Therefore, except for asset-backed securities and registered investment companies,[3] all SEC registrants are required to provide at least a management report and accompanying certifications[4] in their annual reports unless, pursuant to the SEC relief for newly public companies, the company falls within the first annual report transition period.[5] Accelerated filers that qualify as 'emerging growth companies' are given further relief from SOX 404(b) by the Jumpstart Our Business Startups (JOBS) Act of 2012).

Emerging Growth Companies (EGCs):

Exempt from SOX 404(b) auditor attestation of ICFR for five years after their IPO, or until they exit EGC criteria (i.e. annual revenues over $1.07 billion or become large accelerated filer)

1 In general, Section 404 requires that each annual report contain an “internal control report” that (1) acknowledges management’s responsibility to maintain adequate internal controls, (2) identifies the “framework” used to evaluate the effectiveness of the internal controls over financial reporting, and (3) provides an assessment of the effectiveness of these internal controls as of the end of the fiscal year.

2 See Section 989G of the Dodd-Frank Wall Street Reform and Consumer Protection Act.

3 Registered investment companies are expressly exempt from Section 404 by Section 405 of SOX.

4 The SEC provides a form entitled “CERTIFICATIONS” to be attached to the annual report that contains the necessary language for a 404 certification. A separate copy of this form must be signed by both the CEO and CFO without any change in the language and attached as Exhibit 31.

5 https://www.sec.gov/news/press/2006/2006-210.htm

A company passing the threshold of an accelerated filer triggers the SOX 404(b) requirement for an auditor attestation of ICFR. As of April 27, 2020, the SEC amended the accelerated filer definition with an intent "to promote capital formation and reduce compliance costs for smaller companies while maintaining appropriate investor protections."[6] Under the previous definition, a company qualified as an accelerated filer with a public float of $75 million or greater. Under the new definition, accelerated filers must have a public float between $75 million and $700 million, in addition to at least $100 million in annual revenue; the requirement for an auditor attestation remains. Under the new definition, some companies that previously qualified as accelerated filers may fall under the expanded definition of a non-accelerated filer, therefore no longer requiring an auditor attestation.[7]

Filer Status Determination

	Public Float [i]	Revenue [ii]	SOX404(a) Management Report	SOX404(b) Auditor Attestation
Non-accelerated filer and SRC	Less than $75 million	n/a	Yes	No
	$75 million - $700 million	Less than $100 million	Yes	No
Accelerated filer and SRC	$75 million - $250 million	$100 million or more	Yes	Yes
Accelerated filer	$250 million - $700 million	$100 million or more	Yes	Yes
Large accelerated filer	$700 million or more	n/a	Yes	Yes

Filer status thresholds reflect criteria as of April 2020 filer definition amendments enacted by SEC.

[i] Public float measured at the end of the company's second fiscal quarter.

[ii] Annual revenue is based on company's most recently completed fiscal year.

Standards and PCAOB Oversight

To guide an independent auditor's review of a company's ICFR, the Public Company Accounting Oversight Board (PCAOB) issued *Auditing Standard No. 5, An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements (AS 5)*. The standard applied to audits for fiscal year ends on or after November 15, 2007. During 2008 and 2009, PCAOB inspections of audits evaluated, among other things, the auditor's implementation of the new standards. The following year, the PCAOB shifted the review to determine if the audit process obtained adequate evidence to substantiate the auditor's attestation of the management's assessment regarding the effectiveness of ICFR.[8]

After discovering several deficiencies during the 2010 and 2011 inspections, the PCAOB published a report in December 2012 titled "*Observations from 2010 Inspections of Domestic Annually Inspected Firms Regarding Deficiencies in Audits of Internal Control over Financial Reporting.*" In October 2013, the PCAOB published Staff Audit Practice Alert No. 11, "*Considerations for Audits of Internal Control Over Financial Reporting*," to highlight the deficiencies observed and the responsibilities dictated by AS 5.

6 See SEC Adopts Amendments to Reduce Unnecessary Burdens on Smaller Issuers by More Appropriately Tailoring the Accelerated and Large Accelerated Filer Definitions (March 12, 2020) https://www.sec.gov/news/press-release/2020-58

7 For more information on the amended definition, see the SEC's final rule.

8 See transcript of Jeanette M. Franzel's speech, Effective Audits of Internal Control in the Current "Perfect Storm," given on March 26, 2014: www.pcaobus.org/News/Speech/Pages/0326204_IIA.aspx

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) provided further guidance in May 2013. In 2013, COSO published the Internal Control — Integrated Framework which, as stated by COSO, "is expected to help organizations design and implement internal control in light of many changes in business and operating environments since the issuance of the original Framework, broaden the application of internal control in addressing operations and reporting objectives, and clarify the requirements for determining what constitutes effective internal control."[9]

In 2016, the Chief Accountant of the SEC publicly stated that ICFR is a focus and that both the SEC and PCAOB "encourage regular discussions between management, auditors, and audit committees on existing and emerging issues in assessments of ICFR."[10]

SEC Enforcement of SOX 404

The SEC, which has regulatory authority over public companies (unlike the PCAOB), maintains a watchful eye over the status of ICFR. The SEC has demonstrated that it will not tolerate companies that are unable or unwilling to correct ineffective internal controls.

The SEC's Financial Reporting and Audit (FRAud) Group, established in 2013, operates under mandates that include uncovering and preventing fraudulent financial reporting, including related internal controls. As a part of the FRAud Group's ICFR Initiative, the SEC has taken action against several companies with longstanding ICFR failures. A press release issued In January 2019 announced an investigation conducted by the FRAud Group that resulted in fines imposed on four companies with longstanding ICFR failures.[11] The ongoing failures lasted between seven to ten consecutive years and resulted in civil penalties ranging from $35,000 to $200,000.

9 See COSO website: http://www.coso.org/ic.htm.

10 See transcript of James V. Schnurr's speech, Remarks before the 12th Annual Life Sciences Accounting and Reporting Congress, given on March 22, 2016: www.sec.gov/ news/speech/schnurr-remarks-12th-life-sciences-accounting-congress.html.

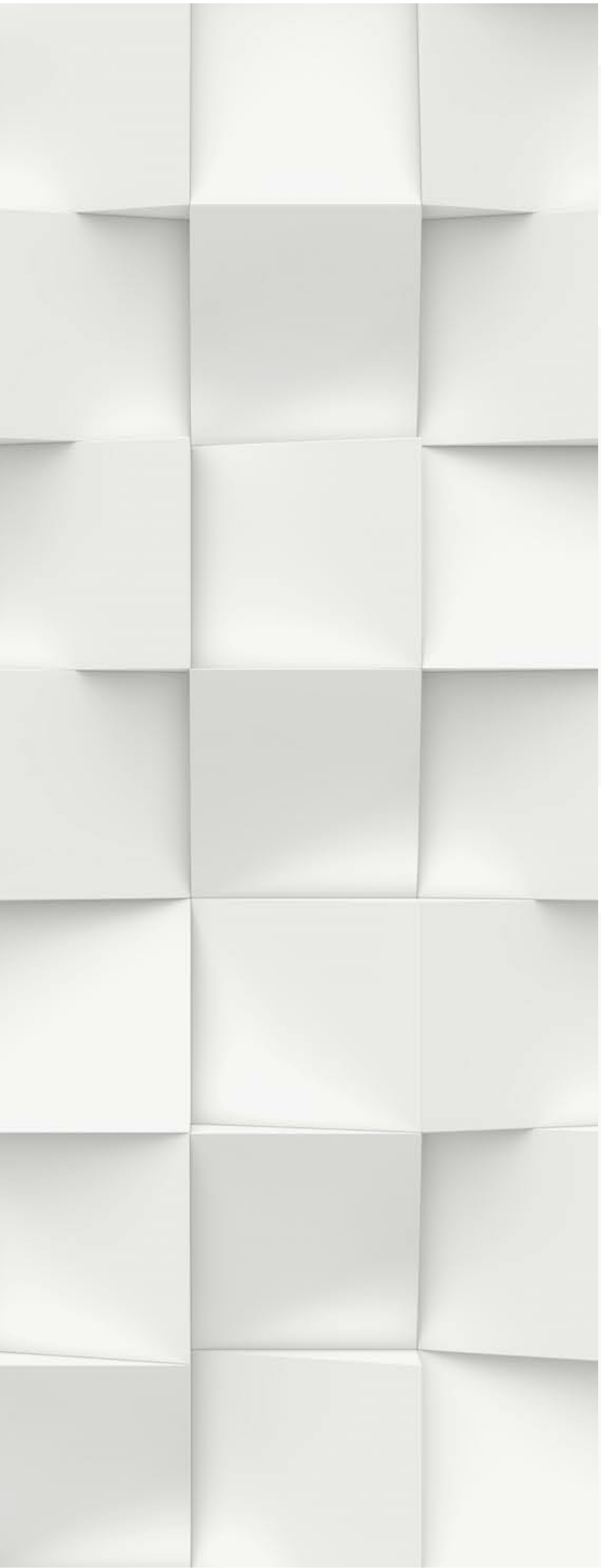
11 https://www.sec.gov/news/press-release/2019-6

DATABASE OVERVIEW

The Audit Analytics Internal Control database includes data from more than 70,000 audit reports and 130,000 management reports disclosed by over 18,000 SEC public registrants since November 2004.

In addition to the areas identified in the charts contained in this report, the database employs a taxonomy (issue classifications) of more than 25 different accounting error categories (e.g., Cash Flow Statement, Tax, Revenue Recognition, Intangible Assets, etc.) and more than 20 different control error categories (e.g. Inadequate Disclosure Controls, Journal Entry, Segregation of Duties, etc.). Search results from this level of granularity can be filtered by other demographic data such as industry, financial size, filer status designation, location, audit firm, and any number of peer groups.

The relational nature of the database allows researchers to introduce and compare internal control search results into other data sets, such as financial restatements, accelerated filer status, legal exposures, director and officer changes, auditor changes, audit fees, and other data populations. This content extension further allows an analyst to identify anomalies and market patterns that would not be readily apparent without performing this layered approach.



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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 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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