Overview

The auditor change data set covers all SEC registrants who have disclosed an auditor change in electronic filings since Jan 1, 2000. The data has been extracted by filtering SEC filings for keywords and then manually extracting the relevant auditor change information. The filings used are principally from the following form types: 8-K, 6-K and N-SAR. In cases where the registrant does not disclose the auditor change in one of these filing types, and an auditor change is noted in the various other data sets (for example the audit firm signing the audit opinion changes from one year to the next), further investigation is done by examining the registrant’s other filings when an auditor change disclosure was cited elsewhere. For further understanding of the disclosure requirements regarding auditor changes please see Item 304 of Regulation S-K and S-B.

Data Field Definitions

The following field names are in bold for the name as it appears on our web site downloads; the field names as they appear in our data feeds are in italics.
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Data Dictionary - Auditor Changes

Registrant General Information

Company
  name
  Registrant’s current name as filed with the SEC. Programmatically extracted and matched from the sec.gov’s registrant header page.

Subsidiary – Plan
  subsidiary_name | merger
  Text name(s) of a subsidiary or plan if the auditor change was for a subsidiary or benefit plan of the registrant. If the auditor change was due to a merger or acquisition, the name of the entity that merged with the registrant would be stated.

Benefit Plan
  is_benefit_plan
  Indicates whether or not the “Subsidiary – Plan” field is a benefit plan.

CIK Code
  company_fkey
  Edgar’s Central Index Key. Unique numeric identifier for each registrant. Programmatically extracted and matched from the sec.gov’s registrant header page.

Ticker
  Ticker
  Registrant’s current stock ticker symbol (as of the most recent business day). Programmatically extracted and matched from a third party data provider.

Market
  market
  Principal exchange the registrant’s stock currently trades on (as of the most recent business day). Programmatically extracted and matched from a third party data provider.

IRS Number
  irs_number
  IRS employer identification number (EIN) disclosed in the registrant’s most current periodic report.

Bus Street 1
  bus_street_1
  Current business address information. Programmatically extracted and matched from the sec.gov’s registrant header page.

Bus Street 2
  bus_street_2
  Current business address information. Programmatically extracted and matched from the sec.gov’s registrant header page.

City
  bus_city
  Current business address information. Programmatically extracted and matched from the sec.gov’s registrant header page.
Registrant General Information (continued)

State Code
*bus_state*
Current business address information. Programmatically extracted and matched from the sec.gov's registrant header page.

State Name
*bus_state_name*
Current business address information. Translation of state code field.

Incorporation State Code
*inc_state*
State code the registrant is incorporated in. Programmatically extracted and matched from the sec.gov's registrant header page.

Parent CIK
*ultimate_parent_company_fkey*
The CIK Code of the parent company, if the registrant is the subsidiary of another SEC registrant. Assigned by internal researchers.

Parent Name
*ultimate_parent_company_name*
The name of the parent company, if the registrant is the subsidiary of another SEC registrant. Assigned by internal researchers.

SIC Code
*sic_code_fkey*
4 digit SIC industry code. Programmatically extracted and matched from the sec.gov's registrant header page.

SIC Description
*sic_code_description*
Translation of SIC Code.

NAICS Code
*naics_code_fkey*
6 digit NAICS industry code. Assigned by internal researchers.

NAICS Description
*naics_code_description*
Translation of NAICS Code.

Company Fiscal YE
*fiscaly_ye*
The current month-day year year end for the registrant. Programmatically extracted and matched from the sec.gov’s registrant header page. Please note that the following variable “may not” represent the actual year end as it comes from the registrant's header and sometimes is not maintained correctly by the registrant.
Auditor Change Information
The following fields correspond specifically to the disclosures surrounding the auditor change.

Dismissed/Resigned
`auditor_resigned`
Indicates whether the departed auditor resigned from the engagement or was dismissed from the engagement by the registrant.

Departed Auditor
`dismissed_auditor_name`
Name of departed auditor.

Departed Auditor Key
`dismissed_auditor_fkey`
Unique numeric identifier for each auditor.

Departed Auditor Affiliate
`dismissed_auditor_affiliate_name`
Name of foreign affiliate.

Departed Auditor Affiliate PCAOB Registration Number
`dismissed_auditor_affiliate_pcaob_registration_number`
PCAOB Registration Number of foreign affiliate.

Departed Auditor Affiliate Country Code
`dismissed_auditor_affiliate_state`
Country code of foreign affiliate.

Departed Auditor Affiliate Country
`dismissed_auditor_affiliate_state_name`
Country name of foreign affiliate.

Departed Auditor Date
`dismissed_date`
The effective date of the departing auditor’s dismissal or resignation.

Departed Auditor Since Year
`dismissed_auditor_since_event_date`
Year that the departed auditor was first engaged or earliest known engagement. The auditor since data comes from either our historical auditor databases (ie auditor changes, audit opinions, etc) or from directly inquiring with the public registrants.

Departed Auditor Since Code
`dismissed_auditor_since_event_type`
Qualifier field for “Departed Auditor Since Year”. The field can come with two values “Since” or “Since at Least”. “Since” indicates that the auditor was first engaged in the year given in “Departed Auditor Since Year” and has been the auditor since then. “Since at Least” indicates that the auditor has been engaged since the year given in “Departed Auditor Since Year” however we have not confirmed that this was the first year of engagement.
Auditor Change Information (continued)

Engaged Auditor
generated_auditor_name
Name of engaged auditor.

Engaged Auditor Key
genengaged_auditor_key
Unique numeric identifier for each auditor.

Engaged Auditor Affiliate
genengaged_auditor_affiliate_name
Name of foreign affiliate.

Engaged Auditor Affiliate PCAOB Registration Number
genengaged_auditor_affiliate_pcaob_registration_number
PCAOB Registration Number of foreign affiliate.

Engaged Auditor Affiliate Country Code
genengaged_auditor_affiliate_state
Country code of foreign affiliate.

Engaged Auditor Affiliate Country
genengaged_auditor_affiliate_state_name
Country name of foreign affiliate.

Engaged Auditor Date
genengaged_date
The effective date of the new engagement.
Auditor Change Issues Taxonomy

Going Concern
dismissed_auditor_going_concern
Indicates that the registrant disclosed a going concern qualification on a previously issued audit opinion.

Issue – Internal Control
issue_internal_controls
Indicates that material weaknesses or significant deficiencies have been identified with respect to the registrant’s internal control processes. This category will be checked even if the filing does not use the term “material weakness” or “significant deficiency”, but the text indicates such a deficiency exists, i.e., the company has been unable to timely file a periodic filing, possibly due to a lack of sufficient accounting personnel.

Issue – Reportable Event
Indicates that the company has identified a reportable event, as defined by Regulation S-K, i.e., ineffective internal controls, management cannot be relied upon, the registrant’s financial statements cannot be relied upon, a scope limitation, or the financial statements have been or will be restated. This box will be checked if the company has identified one of these events even if they do not specifically identify it as a “reportable event.”

Issue – Scope Limitation
issue_scope_limitation
Indicates that the auditor identified a scope limitation on the engagement, as defined by Generally Accepted Auditing Standards.

Issue – Financial Restatement
issue_restatement_financials
Indicates that the registrant reported that there has been a notification by the company that the financial statements may not be reliable. This category will also be checked if Staff Accounting Bulletin 108 or FIN 48 is indicated.

Issue – Audit Opinion Concerns
issue_audit_opinion
Indicates that the registrant disclosed questions regarding the veracity or applicability of previous or upcoming audit opinions. This category will include instances where the registrant files financials that have not been authorized by the auditor.

Issue – Management Not Reliable
issue_management_representation
Indicates that the registrant disclosed that there are questions regarding the reliability of information that has or had been reported by the former and/or current management of the registrant.

Issue – Illegal Acts
issue_illegalActs
Indicates that the registrant disclosed the identification of an illegal or allegedly illegal act. This could range from embezzlements by company personnel to violations of the Foreign Corrupt Practices Act. These acts may be corrected, rectified or related to personnel no longer at the company.
**Data Dictionary - Auditor Changes**

### Auditor Change Issues Taxonomy (continued)

**Issue – Accounting**

*issue_accounting*

Indicates that issues related to accounting treatments and/or principles were disclosed. Flagged even if the company states that it has made the necessary changes for compliance or if they say there is no longer any disagreement between the registrant and the auditor. Adoption of new accounting standards or pronouncements will not be flagged as accounting issues.

**Issue – Auditor-Company Disagreement**

Indicates that the company and the auditor are or have been in disagreement on a matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure. This will be checked even when the filing indicates the disagreement has been resolved.

**Issue – SEC Investigation**

*issue_sec_investigation*

Indicates an SEC investigation is mentioned in the auditor change disclosure.

**Issue – SEC Banned Auditor**

*issue_sec_banned_auditor*

Indicates an auditor has resigned or has been dismissed because they have been banned by the SEC for performing audit work.

**Issue – SEC Inquiry – Company**

*issue_sec_inquire_company*

Indicates the registrant disclosed that they have received an inquiry from the SEC concerning accounting, and related treatments on the registrant's filings.

**Issue – SEC Inquiry – Auditor**

*issue_sec_inquire_auditor*

Indicates the registrant disclosed that there have been SEC inquiries regarding the registrant's auditor related to the treatment of certain accounting and reporting matters.

**Issue – Lack of Independence**

*issue_auditor_lack_independence*

Indicates that the registrant disclosed that there are questions regarding the departing auditor's independence. These issues may include circumstances such as an audit firm losing independence due to an employee having been employed by the registrant. Also such circumstances as the auditor and registrant are in dispute and such dispute impairs the auditor's independence.

**Issue – Bankruptcy**

*issue_bankruptcy*

Indicates the registrant disclosed that it will have to file, is concerned about or is emerging from some sort of bankruptcy, receivership or insolvency.

**Note – Exiting Public Audits**

*issue_auditor_exiting_public_audits*

Indicates that the departing auditor will be discontinuing their public company audit practice.
Data Dictionary - Auditor Changes

Auditor Change Issues Taxonomy (continued)

Issue – Other
issue_other
Indicates other issue(s) disclosed which is not part of this taxonomy.

Note – Auditor Merged
issue_auditor_merged
Indicates that the auditor change has occurred due to a merger, acquisition or reorganization between two audit firms.

Issue – PCAOB Registration
issue_pcaob_not_registered
Indicates that an auditor change occurred because the departing audit firm was not registered, was deregistered or is deregistering with the PCAOB.

Issue – Incoming Will ReAudit
issue_reaudit_previous
Indicates that the registrant disclosed that the previous audit will be re-performed by the new auditor.

Note – Fee Reduction
issue_reduce_fees
Indicates that the registrant has identified the desire to reduce audit fees as a reason for changing auditors.

Issue – Fee Dispute
issue_fee_dispute
Indicates that the registrant disclosed that there was a fee dispute between the registrant and the departing auditor.

Board – Outgoing Approved
board_approval_outgoing
Indicates that the audit committee and/or the board of the registrant approved the dismissal or resignation of the departing auditors.

Board – Incoming Approved
board_approval_incoming
Indicates that the audit committee and/or the board of the registrant approved the engagement of the new auditor.

Consulted Previously with Incoming
consulted_with_incoming
Indicates that the registrant consulted previously with the new auditor prior to the engagement.

Auditor Letter
auditor_letter_disagree | auditor_letter_no_comment | auditor_letter_agree
Indicates whether the auditor’s letter agrees or disagrees (in any part) with the registrant’s disclosure of the auditor change.
**File Date**

$file_date$

Indicates the date of the most recent filing from which information has been obtained regarding the corresponding auditor change.

**File Type**

$form_fkey$

Indicates the SEC form from which information has been obtained regarding the corresponding auditor change.
Registrant Financial Information

Financial Data
The financial data points are matched with the most recently completed fiscal year end relative to the Departed Auditor Date. Please note that when the “Financials Date” field is null or zero, it signifies that we were unable to match corresponding financial information to the data row in question.

Stock Price
priorfy_price_close
Closing price of the registrant’s equity on the date specified (see field Stock Price Date). This value is used to calculate the year end market capitalization.

Stock Price Date
priorfy_price_date
Corresponding date for the Stock Price field.

Market Cap
priorfy_total_shares_outstanding_market_cap
Market capitalization as of Stock Price Date. Calculated by multiplying total shares outstanding as of Stock Price Date times Stock Price.

Financials Date
priorfy_date_ttm
Corresponding year ended date for the Revenue, Earnings, Book Value and Assets fields.

Revenue
priorfy_incmst_revenue_ttm
Corresponds to the past year’s Total Revenue usually found as the first item on the Income Statement. Note that for banks and financial institutions revenue includes both interest and non-interest income. In addition banks and financial institutions do not include write downs or losses of any kind when calculating Total Revenue.

Earnings
priorfy_incmst_net_income_ttm
Corresponds to the past year’s Net Income and is a calculated field (Revenues – Expenses) usually found as a line item on the Income Statement.

Book Value
priorfy_balsh_book_value
Corresponds to the year end Book Value and is a calculated field (Total Stockholders’ Equity – Goodwill – Intangible Assets).

Assets
priorfy_balsh_total_assets
Corresponds to the year end Total Assets and is usually found as an item on the Balance Sheet.

Fees Fiscal Year Ended
matchfy_sum_fees_fiscal_year | priorfy_sum_fees_fiscal_year
Indicates the fiscal year to which the following auditor fee fields correspond.
Registrant Financial Information (continued)

**Audit Fees**

`matchfy_sum_audit_fees | priorfy_sum_audit_fees`

Total audit fees paid during the Fees Fiscal Year Ended. If more than one firm was paid during the fiscal year, this field shows the sum of all audit fees paid.

**Non Audit Fees**

`matchfy_sum_non_audit_fees | priorfy_sum_non_audit_fees`

Total non audit fees paid during the Fees Fiscal Year Ended. If more than one firm was paid during the fiscal year, this field shows the sum of all non audit fees paid.

**Total Fees**

`matchfy_sum_total_fees | priorfy_sum_total_fees`

Total auditor fees paid during the Fees Fiscal Year Ended. If more than one firm was paid during the fiscal year, this field shows the sum of all fees paid.
Contact

For more information about online subscriptions, data feeds and custom reports please contact:

Audit Analytics®
(508) 476-7007
Info@AuditAnalytics.com
AuditAnalytics.com
9 Main Street, Suite 2F
Sutton, MA 01590

Call or email us to schedule your personal online demonstration today!