



DATA DICTIONARY - **AUDITOR CHANGES**

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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.

Table of Contents

Registrant General Information	1-2
Auditor Change Information	3
Auditor Change Issues Taxonomy	4-6
Registrant Financial Information	7-8
Contact	9

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.

DATA DICTIONARY - AUDITOR CHANGES

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.

DATA DICTIONARY - AUDITOR CHANGES

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 Date

dismissed_date

The effective date of the departing auditor's dismissal or resignation.

Engaged Auditor

engaged_auditor_name

Name of engaged auditor.

Engaged Auditor Key

engaged_auditor_key

Unique numeric identifier for each auditor.

Engaged Auditor Date

engaged_date

The effective date of the new engagement.

DATA DICTIONARY - AUDITOR CHANGES

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_illegal_acts

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.

DATA DICTIONARY - AUDITOR CHANGES

Auditor Change Issues Taxonomy *(continued)*

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.

DATA DICTIONARY - AUDITOR CHANGES

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 registrants’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.

DATA DICTIONARY - AUDITOR CHANGES

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.

DATA DICTIONARY - AUDITOR CHANGES

Contact

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

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