AUDIT ANALYTICS™

DATA DICTIONARY - AUDITOR ENGAGEMENTS

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Overview

The auditor engagements data set has one row per SEC registrant that is matched based on a proprietary algorithm to the current auditor of record according to the most recent "Engaged Auditor Date" (Auditor Changes), "Signature Date" (Audit Opinions) and "Year Ended" (Auditor Fees).

Data Field Defintions

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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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.

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. 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.

Parent CIK
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
parent_company_name
The name of the parent company, if the registrant is the subsidiary of another SEC registrant. Assigned by internal researchers.

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.

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Registrant General Information *(continued)*

City
bus_city
Current business address information. Programmatically extracted and matched from the sec.gov's registrant header page..

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

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

State Region
bus_state_region
Current business address information. Translation of state code field to geographic region.

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.

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.

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Auditor Information

Auditor Name
auditor_name
Name of the auditor who (corresponding to the logic indicated in the "Overview" section above) is the auditor of record for the company.

Auditor Key
auditor_fkey
Unique numeric identifier for each auditor.

Activity Year
company_auditor_date_num
Year field based on the most recent date of auditor activity used to name the current auditor.

Activity
change_or_audit_or_opinion
The type of auditor activity related to the registrant: "Engagement" – indicates the auditor of record match was based on data from the Auditor Change data set; "Opinion" – indicates the auditor of record match was based on data from the "Audit Opinion" data set; "Audit" – indicates the auditor of record match was based on data from the "Auditor Fees" data set.

Auditor Since Year
curr_auditor_since_event_date
Year that the auditor was first engaged or earliest known engagement. The auditor since data comes from either our historical auditor databases (ie auditor changes) or from directly inquiring with the public registrants.

Auditor Since Code
curr_auditor_since_event_type
Qualifier field for "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 "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 "Auditor Since Year" however we have not confirmed that this was the first year of engagement.

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Additional Registrant Information

Last Report
most_recent_periodic_filing_form_fkey
The registrant's most recent periodic report filing. A periodic report would include any of the following form types: 10-K, 10-Q, 10KSB, 10QSB, 20-F, 40-F, 485APOS, 485BPOS, N-CSR and N-SAR.

Last Report Date
most_recent_periodic_filing_file_date
Date the most recent periodic report was filed.

Accelerated Filer
is_accelerated_filer
Indicates whether the registrant has identified themselves as an accelerated filer. See Securities and Exchange Act of 1934 § 240.12b-2 for additional information.

Accelerated Filer Period Ending
accelerated_filer_period_ended_date_num
Period ended date for which the "Accelerated Filer Source" corresponds – generally either the end of a fiscal year or quarter.

Accelerated Filer Source
accelerated_filer_form_fkey
Most recent filing analyzed which contained information regarding the registrant's accelerated filer status.

Accelerated Filer Source Date
accelerated_filer_file_date
Date the "Accelerated Filer Source" was filed.

Last Securities Registration
most_recent_registration_form_fkey
The registrant's most recent securities registration filing. A securities registration would include any of the following form types: S-1, S-3, S-4, S-6, S-8, S-11, S-20, SB-1, SB-2, F-1, F-3, F-4, F-6, F-7, F-8, F-9, F-10, F-80, N-1, N-2, N-3, N-4, N-5, N-6.

Last Securities Registration Date
most_recent_registration_file_date
Date the "Last Securities Registration" was filed.

Deregistration Status
termination_status
Indicates whether the registrant has formally de-registered with the SEC. We indicate the cause when possible.

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Additional Registrant Information *(continued)*

Deregistration Form
termination_form_fkey
Form type the registrant filed to de-register with the SEC.

Deregistration Date
termination_file_date
Date the "Deregistration Form" was filed with the SEC.

Last Non-Timely Filing
most_recent_non_timely_filer_form_fkey
The registrant's most recent NT- filing form type.

Last Non-Timely Filing Date
most_recent_non_timely_filer_file_date
Date the "Last Non-Timely Filing" was filed with the SEC.

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Registrant Financial Information

Financial Data
The financial data points are matched as of the most recent (MR) data on record for each registrant and for the most recent fiscal year (MRFY) end. 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.

MR Stock Price
_7share_price
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.

MR Stock Price Date
_7price_date_time
Corresponding date for the Stock Price field.

MR Market Cap
_7market_cap
Market capitalization as of Stock Price Date. Calculated by multiplying total shares outstanding as of Stock Price Date times Stock Price.

MR Financials Date
_7ttm_rev_date_time
Corresponding year ended date for the Revenue, Earnings, Book Value and Assets fields.

MR Revenue
_7ttm_revenue
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.

MR Earnings
_7earnings
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.

MR Book Value
_7book_value
Corresponds to the year end Book Value and is a calculated field (Total Stockholders' Equity – Goodwill – Intangible Assets).

MR Total Assets
_7assets
Corresponds to the year end Total Assets and is usually found as an item on the Balance Sheet.t

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Registrant Financial Information *(continued)*

MR Shares Outstanding
_7shares_outstanding
Corresponds to the total number of shares outstanding for the registrant.

MRFY Stock Price
latestfy_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.

MRFY Stock Price Date
latestfy_price_date
Corresponding date for the Stock Price field.

MR Market Cap
latestfy_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.

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

MRFY Revenue
latestfy_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.

MRFY Earnings
latestfy_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.

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

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

MRFY Shares Outstanding
latestfy_total_shares_outstanding
Corresponds to the total number of shares outstanding for the registrant.

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Registrant Financial Information *(continued)*

Float
_3LatestFloat
Corresponds to the total number of shares not held by affiliates of the company.

Short Interest
_3LatestShortInterestShares
Corresponds to the most recently reported total number of shares sold short.

Audit Fees Year
latest_fees_fiscal_year
Indicates the latest fiscal year to which the following auditor fee fields correspond.

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

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

Total Fees
latest_total_fees_sum
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.

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Contact

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

Audit Analytics™
(508) 476-7007
Info@AuditAnalytics.com
AuditAnalytics.com

A service of IVES Group
9 Main Street, Suite 2F
Sutton, MA 01590

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