Audit Analytics™

Data Dictionary - **Disclosure Controls**

DATA DICTIONARY - AUDITOR ENGAGEMENTS

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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DATA DICTIONARY - DISCLOSURE CONTROLS

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.

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

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.

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..

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

DATA DICTIONARY - DISCLOSURE CONTROLS

Registrant General Information *(continued)*

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

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.

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.

DATA DICTIONARY - DISCLOSURE CONTROLS

Disclosure Control Information

Source
form_fkey
Indicates the SEC form from which this data row's information has been obtained.

Source Date
file_date
Date on which the filing was submitted to the SEC.

Period Ended Date
period_ended_date_num
Period ended date for which the management's assessment of disclosure controls corresponds.

Effective Disclosure Controls[1]
is_effective
Indicates whether the management found the registrant's dislosure controls to be effective.

Material Weakness[1]
material_weakness
Indicates whether the management indicated a material weakness existed in the registrant's disclosure controls.

Other Deficiencies / Disclosures
significant_deficiency
Indicates whether the management indicated other deficiencies or disclosures regarding the effectiveness of their disclosure controls

Accounting Rule (GAAP/FASB) Application Failures
_notefeectiveaccountingrule
Indicates that the assessment of disclosure controls identified accounting rule application failures. The particular reasons for the failures noted are listed.

[1] Note regarding registrants that disclose effective Disclosure Controls while having a Material Weakness: In Audit Analytics, a researcher can search for registrants that claim to have effective Disclosure Controls while also having a Material Weakness. Some registrants affirmatively declare such a situation. In addition to these registrants, the database results will list registrants that are in the grey area that can arise during the transition period that occurs after the implementation of a remediation. Some registrants that disclose effective Disclosure Controls are premature in their claim of a remediation of a Material Weakness. For example, a registrant may claim a weakness is remedied by the implementation of a training program when, in fact, a remedy would not result until the training was completed. In other disclosures, a registrant may provide assurances of a remedy, but couch them in contingent or indefinite language. When reviewing 302 Disclosures that discuss the remediation of a Material Weakness, the analyst requires an unequivocal declaration of a complete and adequate remediation before the analyst will conclude that the Material Weakness is truly remedied. Under this approach, an analyst may not remove the identification of a Material Weakness in the database even though the registrant declared a remediation and effective Disclosure Controls. When this situation occurs, the registrant will appear in the database as claiming effective Disclosure Controls while also having a Material Weakness. Audit Analytics places these grey-area registrants in this category in order to identify their borderline status and allow the researchers to assess the registrant's condition by reading the actual text of the management disclosure available in the database.

DATA DICTIONARY - DISCLOSURE CONTROLS

Disclosure Control Information *(continued)*

Financial Fraud, Irregularities and Misrepresentations
_noteffectivefinancialfraud
Indicates that the assessment of disclosure controls identified financial fraud, irregularities and misrepresentations. The particular reasons for the failures are listed.

Errors in Accounting and Clerical Applications
_noteffectiveerrors_reason_phrases
Indicates that the assessment of disclosure controls identified errors in accounting and clerical applications. The particular reasons for the errors are listed.

Other – Disclosure Control Weakness
_noteffectiveother_reason_phrases
Indicates that the assessment of disclosure controls identified other disclosure control weaknesses. The particular reasons are listed.

DATA DICTIONARY - DISCLOSURE CONTROLS

Registrant Financial Information

Financial Data
The financial data points are matched on the quarterly period end 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
matchqu_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
matchqu_price_date
Corresponding date for the Stock Price field.

Market Cap
matchqu_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
matchqu_date_ttm
Corresponding year ended date for the Revenue, Earnings, Book Value and Assets fields.

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

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

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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!