

A decorative grid pattern of thin blue lines curves from the top-left corner towards the bottom-right corner of the page, creating a sense of depth and movement.

DATA DICTIONARY - **INTERNAL CONTROLS**

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Overview

The internal control data set covers all SEC registrants who have disclosed their assessments of internal controls over financial reporting in electronic filings since November 2004. The data has been extracted principally from the following form types: 10-K, 10-K/A, 20-F and 40-F's. Each row represents either the data concerning the auditor's attestation report or the management's report on internal controls over financial reporting. Currently only accelerated filers are required to comply, however to-date some nonaccelerated filers have issued internal control assessments. All foreign issuers that are accelerated filers must begin to comply with this disclosure requirement in their reporting for fiscal year ends after July 15th, 2006. All foreign private issuers must begin to comply with this disclosure requirement in their reporting for fiscal year ends after July 15th, 2007 (see SEC Final Rule 33-8730a). On August 9th, 2006 the SEC proposed extending the management assessment of internal controls over financial reporting compliance for non-accelerated filers to the reporting for fiscal year ends after December 15th, 2007 (see SEC Proposed Rule 33-8731). In addition they proposed extending the reporting of an independent auditor's assessment of internal controls for non-accelerated filers for the reporting of fiscal year ends after December 15th, 2008. For further understanding of the disclosure requirements regarding internal controls over financial reporting please see Securities and Exchange Act of 1934 §240.13a-15(f), Regulation S-K §229.308, SEC Final Rule 33-8238, 34-47986, PCAOB Auditing Standard No. 2 and Sarbanes-Oxley Act Section 404.

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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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 (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.

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.

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Registrant General Information *(continued)*

Region

inc_state

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

Zip

bus_zip

Current zip code information. Programmatically extracted and matched from the sec.gov's registrant header page.

Bus Phone

bus_phone

Current business phone information. 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.

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Internal Control Information

Auditor

auditor_name

Name of the auditor who signed the attestation report on management's assessment of internal controls over financial reporting.

Auditor Key

auditor_fkey

Unique numeric identifier for each auditor.

Auditor State Code*

auditor_state

Auditor's state as disclosed in the auditor's attestation report.

Auditor State Name*

auditor_state_name

Auditor's state name as disclosed in the auditor's attestation report.

Internal Control Report

ic_opinion_type_a_or_m

Indicates whether each row represents either the data concerning the auditor's attestation report (a) or the management's report (m) on internal controls over financial reporting.

Restated Internal Control Report

is_nth_time_restated

Indicates whether the report is restated. If the report (see field "Internal Control Report" for type) was restated a "1" indicates it is the first time restated, a "2" indicates it is the second time restated, etc.

Opinion*

combined_ic_opinion

Indicates whether the auditor's financial statement report is integrated with the attestation report on internal controls over financial reporting.

Agrees with Management*

auditor_agrees

Indicates whether the auditor (as disclosed in the auditor's attestation report) agreed with management's assessment of internal controls over financial reporting.

Effective Internal Controls

ic_is_effective

Indicates whether the auditor or management found the registrant's internal controls over financial reporting to be effective.

Year Ended Date*

fiscal_year_ended_ic_opinion

Year ended date for which the auditor's attestation report corresponds.

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Internal Control Information *(continued)*

Fiscal Year

fiscal_year_ic_opinion

4 digit year based on the calendar year ended for the corresponding auditor fee information. Note that calendar year ends between Jan 1 to 15 would be given the previous year digit. For example a calendar year ended “2 Jan 2005” would have the value for this field be “2004”. A calendar year ended “28 Jan 2005” would have the value for this field be “2005”.

Signature Date*

signature_date_ic_opinion

Date the auditor signed their attestation report.

* Field is made available only for the auditor’s report on internal controls - not management’s report.

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.

Accounting Rule (GAAP/FASB) Application Failures

_noteffectiveaccountingrule

Indicates that the assessment of internal controls over financial reporting identified accounting rule application failures. The particular reasons for the failures noted are listed.

Financial Fraud, Irregularities and Misrepresentations

_noteffectivefinancialfraud

Indicates that the assessment of internal controls over financial reporting identified financial fraud, irregularities and misrepresentations. The particular reasons for the failures are listed.

Internal Control Weakness

_noteffectiveother_reason_phrases

Indicates that the assessment of internal controls over financial reporting identified material weaknesses. The particular types of weaknesses are listed.

Internal Control - Number Weaknesses Identified

count_weaknesses

Indicates the number of material weaknesses identified.

Exemption(s)

_exemption

Indicates exemptions to the assessment of internal controls over financial reporting were identified. The particular exemptions are listed.

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Registrant Auditor Fee Information

Auditor Fee Data

The internal control data is matched on fiscal year to the auditor fee data. Please see the Auditor Fee data dictionary definitions of those fields.

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Registrant Financial Information

Financial Data

The financial data points are matched on fiscal year 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

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

matchfy_price_date

Corresponding date for the Stock Price field.

Market Cap

matchfy_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

matchfy_date_ttm

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

Revenue

matchfy_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

matchfy_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

matchfy_balsh_book_value

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

Assets

matchfy_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!