PCAOB
Public Company Accounting Oversight Board

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Submitting Form AP via XML

Version 1.3

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This Form AP XML technical specification provides, to those registered firms that are interested, a basis for creating XML submissions for Form AP without the use of the Registration Annual and Special Reporting (RASR) website. The expectation is that software developers, working on behalf of registered firms, will construct software that will generate Form AP XML submissions that can be successfully processed by the RASR system.

XML submissions for Form AP should conform to the XML schema available on the PCAOB's public website.

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Disclaimer: The information in this specification was prepared by the staff of the Office of Data, Security and Technology at the PCAOB. It is not a rule, regulation, or statement of the PCAOB and the Board has neither approved nor disapproved it. The information in this specification may change from time to time. As a result, the information in this specification may not be current.

Table of Contents

1.0 – Introduction

1.1 – Purpose

In order to submit XML for the PCAOB Form AP Auditor Reporting of Certain Audit Participants, the Form AP XML schema must be used. The Form AP XML Schema is available for download from the PCAOB's public website at https://pcaobus.org/Pages/form-ap-reporting-certain-audit-participants.aspx. This document provides instructions on completing the PCAOB Form AP Auditor Reporting of Certain Audit Participants using the XML schema.

1.2 – How to Use This Document

This document is to be used in conjunction with the Form AP XML schema. It is important to download the XML Schema and have it open while reading this document.

1.3 – What's New in This Version

This version of the document, updated in November 2016, contains the following notable changes from version 1.0 (published June 2016):

- Updated the maximum size of an XML file. See Section 2.2.

- Updated the instructions for using Boolean values and clarified the use of other data types. See Section 2.3.1 and Appendix A.

- Clarified that the use of the 'my:' namespace is mandatory in Form AP XML files. See Section 3.2.

- Added information about the required formats of certain data elements, including CIK numbers and Firm IDs. See sections 3.5, 3.7, and 3.9.

- Added new information on encoding of data elements in XML files. See Section 4.6.

- Added specifications for a machine-readable file containing data about firms for use in completing Part IV and Part V of Form AP. See Appendix D.

- Minor clarifications in the following sections: Appendix B, Appendix C.

Changes that are administrative in nature (for example, section reference updates or grammatical improvements) are not listed here.

2.0 – General Information

2.1 – Downloading the Form AP XML Schema

The Form AP XML Schema is available for download from the PCAOB's public website at https://pcaobus.org/Pages/form-ap-reporting-certain-audit-participants.aspx.

2.2 – Requirements for an XML File Submission

This topic discusses the general requirements for an XML file submission.

The XML file submission process is designed to allow submission of many Form APs at once. A single XML file may contain up to 250 Form APs. If a firm wishes to file more than 250 Form APs at the same time, the submission must be separated into two or more XML files that each contain no more than 250 Form APs. Each of the XML files must be loaded and submitted individually.

In order to submit a Form AP in XML format, a registered firm must login interactively to the PCAOB's Registration, Annual, and Special Reporting system (RASR). After the XML file has been uploaded, the forms can be submitted electronically to the PCAOB.

File Size Limit

The file size limit for an XML file is 15 Megabytes (MB).

File naming conventions

Forms should follow a consistent naming convention:

- The XML must be saved as a text file with the extension ".xml".

2.3 – Form AP XML Schema Information

This topic presents generalized information about the Form AP XML. All data must conform to the tag names in the Form AP XML schema. More detailed information concerning each of the tags is available in Chapter 3 of this document.

2.3.1 – Data Types

Name	Base Type	Comments
Text	String	
Multiple Choice	String	AnswerXX: The text 'Answer' followed by the AnswerID number from that section.

Name	Base Type	Comments
Boolean	Boolean	Must be 0 or 1 for elements within the FormData node. Must be true or false for elements within the FormProcessing node and the BulkProcessing node.
Date	Date	Must be in format yyyy-mm-dd. Must not include time information. All dates submitted in Form AP must be after 1900-01-01.
Decimal	Decimal	No fields in Form AP require the submittal of a decimal value.
Integer	Integer	
Time	Time	No fields in Form AP require the submittal of a time value.
Exhibit	File	N/A
Country	Country	Must be up to three digit numbers. These numbers can be found in CountryID column of Countries (Response Type 9) table in Appendix A – Reference Tables.
State	State	Must be one or two digit numbers. These numbers can be found in StateProvinceID column of States (Response Type 10) table in Appendix A – Reference Tables.
Multiple Choice - Radio Button	String	AnswerXX: The text 'Answer' followed by the AnswerID number from that section.

Note that when String is specified as the data type for a field, it may have a minimum length of zero (empty string) up to the maximum length specified.

2.3.2 – Date Formats and Date Validation Errors

All date fields in Form AP require the dates to be in the format 'yyyy-mm-dd'. Any dates that are not in this format will result in an error message similar to the following upon XML file upload:

```
The
'http://schemas.microsoft.com/office/infopath/2003/myXSD:Page2_Part3_Ite
m3_1_a_4_AuditReportDate-Question5307-' element is invalid - The value
'1/1/2014' is invalid according to its datatype
'http://www.w3.org/2001/XMLSchema:date' - The string '1/1/2014' is not a
valid Date value.
```

Although the error message states that the date entered is not a valid XsdDateTime, all dates must be entered in the 'yyyy-mm-dd' format. There is no time value required or allowed in the date fields.

2.3.3 – Escaping Special XML Characters

Certain characters cannot be used within XML because they have special meanings. These characters have to be escaped with the following predefined entities. To use one of the characters listed below, substitute it with the appropriate string.

ampersand (&) is escaped to &
double quotes (") are escaped to "
single quotes (') are escaped to '
less than (<) is escaped to <
greater than (>) is escaped to >

2.3.4 – "Empty" Elements

It is also important to note that an empty element must be included. Often there is a 'not applicable' option, but when there is not, include an empty tag. For example, if the partner does not have a middle name, an empty tag for the middle name field must be provided. The Registered firm must still include the following line in their XML file:

```
<my:Page2_Part3_Item3_1_a_63-Question5311-
></my:Page2_Part3_Item3_1_a_63-Question5311->
```

2.3.5 – Commonly Found Attributes and Elements

There are a few attributes and elements, found throughout the schema, which should be understood before moving forward.

minOccurs

When minOccurs is set to 0, the field is optional. If minOccurs is set to 1, the field is mandatory. When a field is optional, it means that it is not necessary to include an empty tag if there is no data. If minOccurs is absent from an element, it is required. minOccurs is by default set to 1. For example:

```
<xsd:element ref="my:Page1_Part1_Item1_1_a_FirmName-Question5101-"
minOccurs="1"/>
```

maxOccurs

This states the maximum number of entries for this element. The value of maxOccurs can be set to any positive integer value or to 'unbounded'. Unbounded means there is not a maximum number of entries. If minOccurs and maxOccurs are set to the same number, it means there must be exactly that number of entries.

xsi:nil

This states whether the element has a null value. Valid values for this attribute are true and false: false meaning that the element is not null, and true meaning that the element is null. If the element is not null, this attribute is not required.

3.0 – The Form AP XML Schema

3.1 – Organization of Information

In order to help you follow along with the schema, the line from the schema which begins each new section is provided.

Certain fields must contain data from a specified set. Please reference Appendix A for additional information.

A table will be used to display information pertinent to the section being discussed. Example:

Question ID	Response TypeID	Identifier	Description	SectionID
5301	11	Item 3.1.a.1	Audit Report Type	5301
5302	1	Item 3.1.a.3	Issuer's Name	5301
5303	6	Item 3.1.a.2.a	Issuer CIK	5301
5304	3	Item 3.1.a.2.a1	Check here, if none	5301

- **QuestionID** – This is used internally by the PCAOB.

- **ResponseTypeID** – The type of data expected. See **Response Type IDs** in Appendix A.

- **Identifier** – Corresponds to the item or question on the form.

- **Description** – A description of the field.

- **SectionID** – The numeric identifier for the section.

Note: The Header and Root Information sections do not have these tables.

XML Example

```
<my:Page2_Part3_Item3_1_a_1_AuditReportType-Question5301-
>Answer5315</my:Page2_Part3_Item3_1_a_1_AuditReportType-Question5301->

    <my:Page2_Part3_Item3_1_a_2a_CIK-Question5303-
>1343414141</my:Page2_Part3_Item3_1_a_2a_CIK-Question5303->

    <my:Page2_Part3_Item3_1_a_2a1-Question5304-
>0</my:Page2_Part3_Item3_1_a_2a1-Question5304->
```

IMPORTANT: The QuestionID labels are not necessarily sequential.

3.2 – Header and root information

The beginning of the XML file must conform to the XML structure described here:

The sections in black can be copied verbatim. The sections in blue represent the multiple Form AP sections which are repeated between the FormAP tags. The BulkProcessing section is the final section of the in the FormAPbulk XML data.

```
<?mso-infoPathSolution name="urn:schemas-microsoft-
com:office:infopath:FormAPbulk:-myXSD" solutionVersion="1.0.0.609"
productVersion="15.0.0.0" PIVersion="1.0.0.0" href="manifest.xsf"?>

<?mso-application progid="InfoPath.Document"
versionProgid="InfoPath.Document.4"?>

<?mso-infoPath-file-attachment-present?>

<my:FormAPbulk xml:lang="en-US"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xmlns:dfs="http://schemas.microsoft.com/office/infopath/2003/dataFormSol
ution" xmlns:tns="http://tempuri.org/"
xmlns:ser="http://schemas.microsoft.com/2003/10/Serialization/"
xmlns:q1="http://schemas.microsoft.com/2003/10/Serialization/Arrays"
xmlns:q3="http://schemas.datacontract.org/2004/07/ASR.LinqEntities"
xmlns:ns1="http://schemas.microsoft.com/office/infopath/2003/myXSD/200
9-06-03T14:33:26" xmlns:xhtml="http://www.w3.org/1999/xhtml"
xmlns:my="http://schemas.microsoft.com/office/infopath/2003/myXSD"
xmlns:xd="http://schemas.microsoft.com/office/infopath/2003">
```

```
<my:FormAP>
      <my:FormData>
            [...Form AP 1 data]
      </my:FormData>
</my:FormAP>
<my:FormAP>
      <my:FormData>
            [...Form AP 2 data]
      </my:FormData>
</my:FormAP>
```

Example of Form AP section containing two summarized Form AP's

```
<my:BulkProcessing>
   <my:isFirmBulk>false</my:isFirmBulk>
   <my:FirmFormIdBulk />
   <my:isAmendmentBulk>false</my:isAmendmentBulk>
```

```
        <my:isInfoPathFormCompleteBulk>false</my:isInfoPathFormCompleteBulk>
        <my:numberOfCRCheckedBulk>0</my:numberOfCRCheckedBulk>
           <my:DescriptiveInformation1Bulk />
           <my:dv_bulkprocessingresult>
             <my:dv_ValidationStatusMessage />
             <my:dv_HasValidationError>false</my:dv_HasValidationError>
             <my:dv_ValidationErrorReportGroup>
               <my:dv_ValidationErrorReport xsi:nil="true" />
             </my:dv_ValidationErrorReportGroup>
           </my:dv_bulkprocessingresult>
         </my:BulkProcessing>
       </my:FormAPbulk>
```

This indicates that 'my:FormAPbulk' is the root element. All XML elements are placed inside the root element open and close tags. Each Form AP will have its open and close tags with a my:FormData tag containing all of the form data. At the end of the list of Form AP tags will be the my:BulkProcessing section which contains data for the overall submission. The very last line of the XML file to be submitted should close the root tag data tags.

Please note that use of the 'my:' namespace is mandatory in the XML file. Firms must not substitute another namespace in the XML file.

3.3 –   Name of the Firm

The Name of the Firm section corresponds to page 1 of Form AP. In the XML schema, this section begins with the following line:

```
<xsd:element ref="my:Page1_Part1_Item1_1_a_FirmName-Question5101-"
minOccurs="1"/>
```

- This element is required, as indicated by 'minOccurs=1'.

- There are 2 elements in this section, all are required.

Question ID	Response Type ID	Identifier	Description	Section ID
5101	1	Item 1.1.a	Firm Legal Name (case sensitive). Must match the name of the firm recorded in the RASR system	5101
5102	1	Item 1.1.b	Other Name Used in Audit Reports	5101

Example XML from this section:

```
<my:Page1_Part1_Item1_1_a_FirmName-Question5101->Current Legal Firm
Name</my:Page1_Part1_Item1_1_a_FirmName-Question5101->

<my:Page1_Part1_Item1_1_b_OtherName-Question5102->Park &amp; Associates
LLP</my:Page1_Part1_Item1_1_b_OtherName-Question5102->
```

3.4 – Amendments

The Amendments section corresponds to page 1 of Form AP. In the XML schema, this section begins with the following line:

```
<xsd:element ref="my:Page1_Part2_Item2_1_a-Question5201-" minOccurs="1"/>
```

- This element is required, as indicated by 'minOccurs=1'.

- There are 10 elements in this section, all are required.

Question ID	Response Type ID	Identifier	Description	Section ID
5201	3	Item 2.1.a	Indicate, by checking the box corresponding to this item, that this is an amendment	5201
5211	3	Item 2.1.b.1	Part I - Identity of the Firm	5201
5219	3	Item 2.1.b.3.1	Item 3.1, Audit Report	5201
5220	3	Item 2.1.b.3.2	Item 3.2, Other Accounting Firms	5201
5221	3	Item 2.1.b.3.3	Item 3.3, Divided Responsibility	5201
5213	3	Item 2.1.b.4.1	Item 4.1, Other Accounting Firm(s) Individually 5% or Greater of Total Audit Hours	5201
5214	3	Item 2.1.b.4.2	Item 4.1, Other Accounting Firm(s) Individually Less Than 5% of Total Audit Hours	5201
5216	3	Item 2.1.b.5	Part V, Responsibility for the Audit is Divided	5201
5217	3	Item 2.1.b.6	Part VI, Certification of Firm	5201
5218	1	Item 2.1.b.6.1	Part VI - Description of change	5201

Example XML from this section:

```
<my:Page1_Part2_Item2_1_a-Question5201->0</my:Page1_Part2_Item2_1_a-
Question5201->

<my:Page1_Part2_Item2_1_b1_Part1-Question5211-
>0</my:Page1_Part2_Item2_1_b1_Part1-Question5211->
```

<my:Page1_Part2_Item2_1_b_31_Item3_1-Question5219-
>0</my:Page1_Part2_Item2_1_b_31_Item3_1-Question5219->

<my:Page1_Part2_Item2_1_b_32_Item3_2-Question5220-
>0</my:Page1_Part2_Item2_1_b_32_Item3_2-Question5220->

<my:Page1_Part2_Item2_1_b_33_Item3_3-Question5221-
>0</my:Page1_Part2_Item2_1_b_33_Item3_3-Question5221->

<my:Page1_Part2_Item2_1_b41_Item4_1-Question5213-
>0</my:Page1_Part2_Item2_1_b41_Item4_1-Question5213->

<my:Page1_Part2_Item2_1_b42_Item4_2-Question5214-
>0</my:Page1_Part2_Item2_1_b42_Item4_2-Question5214->

<my:Page1_Part2_Item2_1_b5_Part5-Question5216-
>0</my:Page1_Part2_Item2_1_b5_Part5-Question5216->

<my:Page1_Part2_Item2_1_b6_Part6-Question5217-
>0</my:Page1_Part2_Item2_1_b6_Part6-Question5217->

<my:Page1_Part2_Item2_1_b61_Part6-Description-Question5218-/>

3.5 – Audit Client and Audit Report

The Audit Client and Audit Report section corresponds to page 2 of Form AP. In the XML schema, this section begins with the following line:

<xsd:element ref="my:Page2_Part3_Item3_1_a_1_AuditReportType-Question5301-" minOccurs="1"/>

- This element is required, as indicated by 'minOccurs=1'.
- There are 29 elements in this section, all are required.
- The following element groups can occur more than once:

    Page2_Part3_Item3_1_a_2b_FundSeriesGroupingMaster

    Page2_Part3_Item3_1_a_66_OtherPartnerIDsGroupingMaster

    Page2_Part3_Item3_1_e_1_DualDatedAuditReportDateGroupingMaster

    Page2_Part3_Item3_1_e_26_OtherPartnerIDsGroupingMaster

Question ID	Response Type ID	Identifier	Description	Section ID
5301	11	Item 3.1.a.1	Audit Report Type	5301
5303	6	Item 3.1.a.2.a	Central Index Key (CIK) number, if any. May be up to 10 digits.	5301
5304	3	Item 3.1.a.2.a1	Check here, if none (CIK)	5301
5308	1	Item 3.1.a.2.b1	Fund Series ID. Must be an "S" followed by 9 digits.	5301

Question ID	Response Type ID	Identifier	Description	Section ID
5323	1	Item 3.1.a.2.b2	Fund Name	5301
5302	1	Item 3.1.a.3	Issuer Name	5301
5307	4	Item 3.1.a.4	Audit Report Date	5301
5317	4	Item 3.1.a.5	The end date of the most recent period's financial statements identified in the audit report	5301
5309	1	Item 3.1.a.6.1	Family Name (Last Name)	5301
5310	1	Item 3.1.a.6.2	Given Name (First Name)	5301
5311	1	Item 3.1.a.6.3	Middle Name	5301
5312	2	Item 3.1.a.6.4	Suffix	5301
5324	6	Item 3.1.a.6.5	Partner ID. Must be exactly 10 digits.	5301
5325	6	Item 3.1.a.6.6	Other Partner ID(s). Must be exactly 10 digits.	5301
5330	9	Item 3.1.a.7.1	Country of the office of the Firm issuing the audit report	5301
5331	1	Item 3.1.a.7.2	City of the office of the Firm issuing the audit report	5301
5332	10	Item 3.1.a.7.3	State of the office of the Firm issuing the audit report	5301
5318	3	Item 3.1.b	Indicate, by checking the box corresponding to this item, if the current period and one or more other periods presented in the financial statements identified in Item 3.1.a.5 were audited during a single audit engagement.	5301
5322	1	Item 3.1.c	In the event of an affirmative response to Item 3.1.b, indicate the periods audited during the single audit engagement for which the individual named in Item 3.1.a.6 served as engagement partner (e.g., as of December 31, 20XX and 20X1 and for the two years ended December 31, 20XX).	5301
5306	3	Item 3.1.d	Check here, if this audit report was dual-dated	5301
5321	4	Item 3.1.e.1	Date(s) of the dual-dated audit report	5301
5313	1	Item 3.1.e.2.1	Family name (last name)	5301

Question ID	Response Type ID	Identifier	Description	Section ID
5314	1	Item 3.1.e.2.2	Given name (first name)	5301
5315	1	Item 3.1.e.2.3	Middle name	5301
5316	2	Item 3.1.e.2.4	Suffix	5301
5327	6	Item 3.1.e.2.5	Partner ID. Must be exactly 10 digits.	5301
5328	6	Item 3.1.e.2.6	Other Partner ID(s). Must be exactly 10 digits.	5301
5319	3	Item 3.2	Indicate, by checking the box corresponding to this item, if one or more other accounting firm(s) participated in the Firm's audit. If this item is checked, complete Part IV. By checking this box, the Firm is stating that it is responsible for the audits or audit procedures performed by the other accounting firms identified in Part IV and has supervised or performed procedures to assume responsibility for their work in accordance with PCAOB standards.	5302
5320	3	Item 3.3	Indicate, by checking the box corresponding to this item, if the Firm divided responsibility for the audit in accordance with AS 1205, *Part of the Audit Performed by Other Independent Auditors,* with one or more other public accounting firm(s). If this item is checked, complete Part V.	5303

Question 5301 has the following valid answers (enter the word "Answer" followed by the appropriate entry from the AnswerID column):

AnswerID	Answer Text
5315	Issuer, not Employee Benefit Plan or Investment Company
5317	Employee Benefit Plan
5318	Investment Company

Question 5312 has the following valid answers (enter the word "Answer" followed by the appropriate entry from the AnswerID column):

AnswerID	Answer Text
5301	Jr.
5302	Sr.
5303	II
5304	III
5305	IV
5306	V
5307	VI

Question 5316 has the following valid answers (enter the word "Answer" followed by the appropriate entry from the AnswerID column):

AnswerID	Answer Text
5308	Jr.
5309	Sr.
5310	II
5311	III
5312	IV
5313	V
5314	VI

Example XML from this section:

```
<my:Page2_Part3_Item3_1_a_1_AuditReportType-Question5301-
>Answer5315</my:Page2_Part3_Item3_1_a_1_AuditReportType-Question5301->

<my:Page2_Part3_Item3_1_a_2a_CIK-Question5303-
>7575875678</my:Page2_Part3_Item3_1_a_2a_CIK-Question5303->

<my:Page2_Part3_Item3_1_a_2a1-Question5304->0</my:Page2_Part3_Item3_1_a_2a1-
Question5304->

<my:Page2_Part3_Item3_1_a_2b_FundSeriesGroupingMaster>

        <my:Page2_Part3_Item3_1_a_2b_FundSeriesGrouping>

                <my:Page2_Part3_Item3_1_a_2_b1_FundSeriesID-Question5308-/>

                <my:Page2_Part3_Item3_1_a_2_b2_FundName-Question5323-/>

        </my:Page2_Part3_Item3_1_a_2b_FundSeriesGrouping>

</my:Page2_Part3_Item3_1_a_2b_FundSeriesGroupingMaster>

<my:Page2_Part3_Item3_1_a_3_IssuerName-Question5302-
>Citigroup</my:Page2_Part3_Item3_1_a_3_IssuerName-Question5302->

<my:Page2_Part3_Item3_1_a_4_AuditReportDate-Question5307->2016-01-
12</my:Page2_Part3_Item3_1_a_4_AuditReportDate-Question5307->
```

```
<my:Page2_Part3_Item3_1_a_5-Question5317->2015-12-
31</my:Page2_Part3_Item3_1_a_5-Question5317->

<my:Page2_Part3_Item3_1_a_61-Question5309->Doe</my:Page2_Part3_Item3_1_a_61-
Question5309->

<my:Page2_Part3_Item3_1_a_62-Question5310->John</my:Page2_Part3_Item3_1_a_62-
Question5310->

<my:Page2_Part3_Item3_1_a_63-Question5311-
>Edward</my:Page2_Part3_Item3_1_a_63-Question5311->

<my:Page2_Part3_Item3_1_a_64-Question5312-
>Answer5302</my:Page2_Part3_Item3_1_a_64-Question5312->

<my:Page2_Part3_Item3_1_a_65-Question5324-
>0882100001</my:Page2_Part3_Item3_1_a_65-Question5324->

<my:Page2_Part3_Item3_1_a_66_OtherPartnerIDsGroupingMaster>

      <my:Page2_Part3_Item3_1_a_66_OtherPartnerIDsGrouping>

            <my:Page2_Part3_Item3_1_a_66-Question5325-
>0881000002</my:Page2_Part3_Item3_1_a_66-Question5325->

      </my:Page2_Part3_Item3_1_a_66_OtherPartnerIDsGrouping>

      <my:Page2_Part3_Item3_1_a_66_OtherPartnerIDsGrouping>

            <my:Page2_Part3_Item3_1_a_66-Question5325-
>0883300004</my:Page2_Part3_Item3_1_a_66-Question5325->

      </my:Page2_Part3_Item3_1_a_66_OtherPartnerIDsGrouping>

      <my:Page2_Part3_Item3_1_a_66_OtherPartnerIDsGrouping>

            <my:Page2_Part3_Item3_1_a_66-Question5325-
>0889900010</my:Page2_Part3_Item3_1_a_66-Question5325->

      </my:Page2_Part3_Item3_1_a_66_OtherPartnerIDsGrouping>

</my:Page2_Part3_Item3_1_a_66_OtherPartnerIDsGroupingMaster>

<my:Page2_Part3_Item3_1_a_71_Country-Question5330-
>229</my:Page2_Part3_Item3_1_a_71_Country-Question5330->

<my:Page2_Part3_Item3_1_a_72_City-Question5331-
>Arlington</my:Page2_Part3_Item3_1_a_72_City-Question5331->

<my:Page2_Part3_Item3_1_a_73_State-Question5332-
>52</my:Page2_Part3_Item3_1_a_73_State-Question5332->

<my:Page2_Part3_Item3_1_b-Question5318->1</my:Page2_Part3_Item3_1_b-
Question5318->

<my:Page2_Part3_Item3_1_c-Question5322->As of December 31, 2013 and 2014 and for
the two years ended December 31, 2015</my:Page2_Part3_Item3_1_c-Question5322->

<my:Page2_Part3_Item3_1_d-Question5306->1</my:Page2_Part3_Item3_1_d-
Question5306->

<my:Page2_Part3_Item3_1_e_1_DualDatedAuditReportDateGroupingMaster>
```

<my:Page2_Part3_Item3_1_e_1_DualDatedAuditReportDateGrouping>

    <my:Page2_Part3_Item3_1_e_1_DualDatedAuditReportDate-Question5321->2015-12-07</my:Page2_Part3_Item3_1_e_1_DualDatedAuditReportDate-Question5321->

</my:Page2_Part3_Item3_1_e_1_DualDatedAuditReportDateGrouping>

<my:Page2_Part3_Item3_1_e_1_DualDatedAuditReportDateGrouping>

    <my:Page2_Part3_Item3_1_e_1_DualDatedAuditReportDate-Question5321->2015-12-18</my:Page2_Part3_Item3_1_e_1_DualDatedAuditReportDate-Question5321->

</my:Page2_Part3_Item3_1_e_1_DualDatedAuditReportDateGrouping>

</my:Page2_Part3_Item3_1_e_1_DualDatedAuditReportDateGroupingMaster>

<my:Page2_Part3_Item3_1_e_21-Question5313->Schmo</my:Page2_Part3_Item3_1_e_21-Question5313->

<my:Page2_Part3_Item3_1_e_22-Question5314->Nick</my:Page2_Part3_Item3_1_e_22-Question5314->

<my:Page2_Part3_Item3_1_e_23-Question5315->Davis</my:Page2_Part3_Item3_1_e_23-Question5315->

<my:Page2_Part3_Item3_1_e_24-Question5316->Answer5308</my:Page2_Part3_Item3_1_e_24-Question5316->

<my:Page2_Part3_Item3_1_e_25-Question5327->0882100002</my:Page2_Part3_Item3_1_e_25-Question5327->

<my:Page2_Part3_Item3_1_e_26_OtherPartnerIDsGroupingMaster>

<my:Page2_Part3_Item3_1_e_26_OtherPartnerIDsGrouping>

    <my:Page2_Part3_Item3_1_e_26-Question5328->0003400001</my:Page2_Part3_Item3_1_e_26-Question5328->

</my:Page2_Part3_Item3_1_e_26_OtherPartnerIDsGrouping>

    </my:Page2_Part3_Item3_1_e_26_OtherPartnerIDsGroupingMaster>

<my:Page2_Part3_Item3_2_0-Question5319->1</my:Page2_Part3_Item3_2_0-Question5319->

<my:Page2_Part3_Item3_3_0-Question5320->1</my:Page2_Part3_Item3_3_0-Question5320->

3.6 – Responsibility for the Audit is not Divided

The Responsibility for the Audit is not Divided section corresponds to page 3 of Form AP. In the XML schema, this section begins with the following line:

<xsd:element ref="my:Page3_Part4_Item4_0-Question5401-" minOccurs="1"/>

- This element is required, as indicated by 'minOccurs=1'.
- There is 1 element in this section, it is required.

Question ID	Response Type ID	Identifier	Description	Section ID
5401	3	Item 4.0	Indicate, by checking the box corresponding to this item, if the percentage of total audit hours will be presented within ranges	5004

Example XML from this section:

<my:Page3_Part4_Item4_0-Question5401->0</my:Page3_Part4_Item4_0-Question5401->

3.7 – Other Accounting Firm(s) individually 5% or Greater of Total Audit Hours

The Other Accounting Firm(s) individually 5% or Greater of Total Audit Hours section corresponds to page 3 of Form AP.

A machine-readable file containing the legal name, location, and Firm ID for other accounting firms with publicly available Firm IDs will be made available to Firms in the RASR system.

In the XML schema, this section begins with the following line:

<xsd:element name="Page3_Part4_Item4_1_1_OtherFirmsByPercentageGroupingMaster">

- This element is required.

- There are 9 elements in this section, all are required.

- The following element groups can occur more than once

    Page3_Part4_Item4_1_1_OtherFirmsByPercentageGrouping

Question ID	Response Type ID	Identifier	Description	Section ID
5409	6	Item 4.1.1.a	Firm ID. Must be 5 digits.	5401
5410	3	Item 4.1.1.a.1	No Firm ID	5401
5426	1	Item 4.1.1.a.2	System Use Field only. Leave blank	5401
5411	1	Item 4.1.1.b	Legal name of the other accounting firm. If the firm has a Firm ID, the legal name must match the name of the firm recorded in the RASR system	5401
5412	9	Item 4.1.1.c	Country of headquarters office location. If the firm has a Firm ID, the country must match the value recorded in the RASR system	5401

Question ID	Response Type ID	Identifier	Description	Section ID
5419	1	Item 4.1.1.d	City of headquarters office location. If the firm has a Firm ID, the city must match the value recorded in the RASR system	5401
5420	10	Item 4.1.1.e	State of headquarters office location. If the firm has a Firm ID, the state must match the value recorded in the RASR system	5401
5413	6	Item 4.1.1.f	Percent of Participation	5401
5418	2	Item 4.1.1.g	Percent Range of Participation	5401

Question 5418 has the following valid answers (enter the word "Answer" followed by the appropriate entry from the AnswerID column):

AnswerID	Answer Text
5402	90% or more
5403	80% to less than 90%
5404	70% to less than 80%
5405	60% to less than 70%
5406	50% to less than 60%
5407	40% to less than 50%
5408	30% to less than 40%
5409	20% to less than 30%
5410	10% to less than 20%
5411	5% to less than 10%

Example XML from this section:

<my:Page3_Part4_Item4_1_1_OtherFirmsByPercentageGroupingMaster>

    <my:Page3_Part4_Item4_1_1_OtherFirmsByPercentageGrouping>

     <my:Page3_Part4_Item4_1_1_a_FirmID-Question5409-
>00055</my:Page3_Part4_Item4_1_1_a_FirmID-Question5409->

     <my:Page3_Part4_Item4_1_1_a1_NoFirmID-Question5410-
>0</my:Page3_Part4_Item4_1_1_a1_NoFirmID-Question5410->

     <my:Page3_Part4_Item4_1_1_a2_SystemUse-Question5426->
</my:Page3_Part4_Item4_1_1_a2_SystemUse-Question5426->

     <my:Page3_Part4_Item4_1_1_b_FirmName-Question5411->Pannell   Kerr   Forster
PC</my:Page3_Part4_Item4_1_1_b_FirmName-Question5411->

     <my:Page3_Part4_Item4_1_1_c_HQCountry-Question5412-
>229</my:Page3_Part4_Item4_1_1_c_HQCountry-Question5412->

```
    <my:Page3_Part4_Item4_1_1_d_City-Question5419-
>Fairfax</my:Page3_Part4_Item4_1_1_d_City-Question5419->

    <my:Page3_Part4_Item4_1_1_e_State-Question5420-
>52</my:Page3_Part4_Item4_1_1_e_State-Question5420->

    <my:Page3_Part4_Item4_1_1_f_Percentage-Question5413-
>15</my:Page3_Part4_Item4_1_1_f_Percentage-Question5413->

    <my:Page3_Part4_Item4_1_1_g_Range-Question5418-
></my:Page3_Part4_Item4_1_1_g_Range-Question5418->

  </my:Page3_Part4_Item4_1_1_OtherFirmsByPercentageGrouping>

 </my:Page3_Part4_Item4_1_1_OtherFirmsByPercentageGroupingMaster>
```

3.8 – Other Accounting Firm(s) Individually Less Than 5% of Total Audit Hours

The Other Accounting Firm(s) Individually Less Than 5% of Total Audit Hours section corresponds to page 3 of Form AP. In the XML schema, this section begins with the following line:

`<xsd:element ref="my:Page3_Part4_Item4_2_a-Question5421-" minOccurs="1"/>`

- This element is required, as indicated by 'minOccurs=1'.

- There are 3 elements in this section, all are required.

- The value contained in Question ID 5422 or (the lower bound value in Question ID 5423) divided by the value contained in Question ID 5421 must be less than 5%.

Question ID	Response Type ID	Identifier	Description	Section ID
5421	6	Item 4.2.a	Number of Participants	5402
5422	6	Item 4.2.b.1	Percentage of participation	5402
5423	2	Item 4.2.b.2	Percentage range of participation	5402

Question 5423 has the following valid answers (enter the word "Answer" followed by the appropriate entry from the AnswerID column):

AnswerID	Answer Text
5412	90% or more
5413	80% to less than 90%
5414	70% to less than 80%
5415	60% to less than 70%
5416	50% to less than 60%

AnswerID	Answer Text
5417	40% to less than 50%
5418	30% to less than 40%
5419	20% to less than 30%
5420	10% to less than 20%
5421	5% to less than 10%
5422	Less than 5%

Example XML from this section:

```
<my:Page3_Part4_Item4_2_a-Question5421->20</my:Page3_Part4_Item4_2_a-Question5421->

<my:Page3_Part4_Item4_2_b1-Question5422->10</my:Page3_Part4_Item4_2_b1-Question5422->

<my:Page3_Part4_Item4_2_b2-Question5423-></my:Page3_Part4_Item4_2_b2-Question5423->
```

3.9 – Responsibility for the Audit is Divided

The Responsibility for the Audit is Divided section corresponds to page 4 of Form AP. In the XML schema, this section begins with the following line:

```
<xsd:element name="Page4_Part5_Item5_1_OtherAuditorsGroupingMaster">
```

- This element is required.

- There are 11 elements in this section, all are required.

- This section is a repeater and can occur more than once using grouping:

> Page4_Part5_Item5_1_OtherAuditorsGrouping

Question ID	Response Type ID	Identifier	Description	Section ID
5509	6	Item 5.1.a.1	Firm ID. Must be 5 digits.	5501
5510	3	Item 5.1.a.1.a	No Firm ID	5501
5519	1	Item 5.1.a.1.b	System Use Field only. Leave Blank	5501
5511	1	Item 5.1.a.1.c	Legal name of other public accounting firm. If the firm has a Firm ID, the name of the firm must match the value recorded in the RASR system	5501

Question ID	Response Type ID	Identifier	Description	Section ID
5512	9	Item 5.1.a.2.1	Country of the office of the other public accounting firm.	5501
5517	1	Item 5.1.a.2.2	City of the office of the other public accounting firm.	5501
5518	10	Item 5.1.a.2.3	State of the office of the other public accounting firm.	5501
5513	2	Item 5.1.a.3.1	Criterion	5501
5514	1	Item 5.1.a.3.2	Other criterion	5501
5515	6	Item 5.1.a.3.3	Dollar amount. Must not exceed 18 digits.	5501
5516	6	Item 5.1.a.3.4	Percentage	5501

.

Question 5513 has the following valid answers (enter the word "Answer" followed by the appropriate entry from the AnswerID column):

AnswerID	Answer Text
5501	Total Assets
5502	Total Revenues
5503	Other

Example XML from this section:

```
<my:Page4_Part5_Item5_1_OtherAuditorsGroupingMaster>

        <my:Page4_Part5_Item5_1_OtherAuditorsGrouping>

        <my:Page4_Part5_Item5_1_a_1_FirmID-Question5509-
>00034</my:Page4_Part5_Item5_1_a_1_FirmID-Question5509->

        <my:Page4_Part5_Item5_1_a_1a_NoFirmID-Question5510-
>0</my:Page4_Part5_Item5_1_a_1a_NoFirmID-Question5510->

        <my:Page4_Part5_Item5_1_a_1b_SystemUse-Question5519-
></my:Page4_Part5_Item5_1_a_1b_SystemUse-Question5519->

        <my:Page4_Part5_Item5_1_a_1c_FirmName-Question5511-
>Deloitte &amp;  Touche
LLP</my:Page4_Part5_Item5_1_a_1c_FirmName-Question5511->

        <my:Page4_Part5_Item5_1_a_21_HQCountry-Question5512-
>229</my:Page4_Part5_Item5_1_a_21_HQCountry-Question5512->

        <my:Page4_Part5_Item5_1_a_22_City-Question5517->New
York</my:Page4_Part5_Item5_1_a_22_City-Question5517->

        <my:Page4_Part5_Item5_1_a_23_State-Question5518-
>34</my:Page4_Part5_Item5_1_a_23_State-Question5518->

        <my:Page4_Part5_Item5_1_a_31_Criterion-Question5513-
>Answer5501</my:Page4_Part5_Item5_1_a_31_Criterion-Question5513->

        <my:Page4_Part5_Item5_1_a_32_Other-Question5514- />
```

```
        <my:Page4_Part5_Item5_1_a_33_Amount-Question5515-
xsi:nil="true" xmlns:xsi="http://www.w3.org/2001/XMLSchema-
instance" />

        <my:Page4_Part5_Item5_1_a_34_Percentage-Question5516-
>4</my:Page4_Part5_Item5_1_a_34_Percentage-Question5516->

    </my:Page4_Part5_Item5_1_OtherAuditorsGrouping>

  </my:Page4_Part5_Item5_1_OtherAuditorsGroupingMaster>
```

3.10 – Signature of Partner or Authorized Officer

The Signature of Partner or Authorized Officer section corresponds to page 5 of Form AP. In the XML schema, this section begins with the following line:

```
<xsd:element name="Page5_Part6_Item6_1_1_b_GivenName-Question5612-"
type="xsd:string"/>
```

- There are 7 elements in this section, all are required.

Question ID	Response Type ID	Identifier	Description	Section ID
5611	1	Item 6.1.1.a	Family name (last name)	5601
5612	1	Item 6.1.1.b	Given name (first name)	5601
5613	4	Item 6.1.2	Date of Typed Signature	5601
5614	1	Item 6.1.3	Business Title of the person signing Form AP	5601
5615	11	Item 6.1.4	Capacity in which the signer signed the form	5601
5623	1	Item 6.1.6	Business Telephone Number of the person signing Form AP	5601
5625	1	Item 6.1.8	Business E-mail Address of the person signing Form AP	5601

Question 5615 has the following valid answers (enter the word "Answer" followed by the appropriate entry from the AnswerID column):

AnswerID	Answer Text
5601	Partner
5602	Officer

Example XML from this section:

```
<my:Page5_Part6_Item6_1_1_b_GivenName-Question5612-
>Saul</my:Page5_Part6_Item6_1_1_b_GivenName-Question5612->
```

<my:Page5_Part6_Item6_1_1_a_FamilyName-Question5611-
>Goodman</my:Page5_Part6_Item6_1_1_a_FamilyName-Question5611->

<my:Page5_Part6_Item6_1_2_DateOfSignatures-Question5613->2015-11-
18</my:Page5_Part6_Item6_1_2_DateOfSignatures-Question5613->

<my:Page5_Part6_Item6_1_3_BusinessTitle-Question5614->Lead Principle
Auditor</my:Page5_Part6_Item6_1_3_BusinessTitle-Question5614->

<my:Page5_Part6_Item6_1_4_CapacityInWhichSigned-Question5615-
>Answer5601</my:Page5_Part6_Item6_1_4_CapacityInWhichSigned-Question5615->

<my:Page5_Part6_Item6_1_6_BusinessTelephone-Question5623->111-11-
1111</my:Page5_Part6_Item6_1_6_BusinessTelephone-Question5623->

<my:Page5_Part6_Item6_1_8_BusinessEmail-Question5625-
>better.call.saul@heisenberg.com</my:Page5_Part6_Item6_1_8_BusinessEmail-
Question5625->

3.11 – Closing the root element

At the end of the XML file, it is necessary to close the root element <my:FormAPbulk> as
follows (do not change any of the values in this section):

<my:BulkProcessing>

    <my:isFirmBulk>false</my:isFirmBulk>

    <my:FirmFormIdBulk></my:FirmFormIdBulk>

    <my:isAmendmentBulk>false</my:isAmendmentBulk>

    <my:isInfoPathFormCompleteBulk>false</my:isInfoPathFormCompleteBulk>

    <my:numberOfCRCheckedBulk>0</my:numberOfCRCheckedBulk>

    <my:DescriptiveInformation1Bulk></my:DescriptiveInformation1Bulk>

    <my:dv_bulkprocessingresult>

        <my:dv_ValidationStatusMessage></my:dv_ValidationStatusMessage>

        <my:dv_HasValidationError>false</my:dv_HasValidationError>

        <my:dv_ValidationErrorReportGroup>

            <my:dv_ValidationErrorReport
xsi:nil="true"></my:dv_ValidationErrorReport>

        </my:dv_ValidationErrorReportGroup>

    </my:dv_bulkprocessingresult>

</my:BulkProcessing>

</my:FormAPbulk>

4.0 – Technical Notes

4.1 – Use of the xsi:nil Attribute

Certain elements in the XML schema are nillable. These elements have the text nillable="true" in the element definition of the XSD. All elements that are defined in the XML schema as nillable must have the nillable attribute, xsi:nil="true", in the XML data element **only** if the XML data element has no data. If the XML data element has data, then the xsi:nil attribute is not required.

4.2 – String Length Limitations

To see the data length limitations for all text fields, please refer to **Appendix B - Text Field Data Lengths**.

4.3 – Previewing Data Online Prior to Submission

To preview data online or test the validity of the XML data against the schema, you must upload the XML file into the RASR Application. To retest, please delete the existing XML upload, update your XML file, and retry until you are satisfied with the outcome.

4.4 – Issuer CIK and Issuer CIK None Data Elements

The Issuer CIK node holds the value for the Issuer's CIK. If there is a CIK value then the Issuer CIK None node should be set to zero (0). If there is no Issuer CIK then the Issuer CIK should be empty and the Issuer CIK None should be set to one (1). The following example demonstrates how the XML for the Issuer CIK should be if there is a value for the Issuer CIK:

```
<my:Page2_Part3_Item3_1_a_2a_CIK-Question5303-
>1234567890</my:Page2_Part3_Item3_1_a_2a_CIK-Question5303->

                <my:Page2_Part3_Item3_1_a_2a1-Question5304-
>0</my:Page2_Part3_Item3_1_a_2a1-Question5304->
```

4.5 – Elements That Indicate an Amendment

Elements that indicate an amendment to the XML submission are required. If the XML submission is not an amendment then these values should be set to zero (0).

4.6 – Encoding

The RASR system supports UTF-8 encoding.

Appendix A – Reference Tables

Several fields require designated XML values. For example, CountryID must come from the table listed below. Tables with these fields are included below.

Note: Apart from the values listed in the tables, those fields also accept an empty string if it is desired to leave the field blank.

Response Type IDs

ResponseTypeID	Description	Instructions
1	Text	Enter a string value
2	Multiple Choice	Enter the integer for the corresponding AnswerID preceded by "Answer". Example: "Answer105".
3	Boolean	Must be 0 or 1 for elements within the FormData node. Must be true or false for elements within the FormProcessing node and the BulkProcessing node.
4	Date	Enter date in YYYY-MM-DD format. No time value is permitted in a date field.
5	Decimal	Enter decimal number.
6	Integer	Enter integer number.
7	Time	Time values are not required or allowed in any field on Form AP.
8	Exhibit	Leave this blank and upload file.
9	Country	Enter CountryID found in table below.
10	State	Enter StateProvinceID found in table below.
11	Multiple Choice - Radio Button	Refer to multiple choice instructions, unless stated as Boolean.

Countries (Response Type 9)

All possible values for Country entries follow. Please note that the correct value to include in the file is the numeric "CountryID." The ISO country codes are provided for reference purposes only.

CountryID	Description	ISO Alpha-3 Code	ISO Alpha-2 Code
1	Afghanistan	AFG	AF
2	Albania	ALB	AL
3	Algeria	DZA	DZ
4	American Samoa	ASM	AS

CountryID	Description	ISO Alpha-3 Code	ISO Alpha-2 Code
5	Andorra	AND	AD
6	Angola	AGO	AO
7	Anguilla	AIA	AI
8	Antarctica	ATA	AQ
9	Antigua and Barbuda	ATG	AG
10	Argentina	ARG	AR
11	Armenia	ARM	AM
12	Aruba	ABW	AW
13	Australia	AUS	AU
14	Austria	AUT	AT
15	Azerbaijan	AZE	AZ
16	Bahamas	BHS	BS
17	Bahrain	BHR	BH
18	Bangladesh	BGD	BD
19	Barbados	BRB	BB
20	Belarus	BLR	BY
21	Belgium	BEL	BE
22	Belize	BLZ	BZ
23	Benin	BEN	BJ
24	Bermuda	BMU	BM
25	Bhutan	BTN	BT
26	Bolivia	BOL	BO
27	Bosnia and Herzegovina	BIH	BA
28	Botswana	BWA	BW
29	Bouvet Island	BVT	BV
30	Brazil	BRA	BR
31	British Indian Ocean Territory	IOT	IO
32	Virgin Islands (British)	VGB	VG
33	Brunei	BRN	BN
34	Bulgaria	BGR	BG
35	Burkina Faso	BFA	BF
36	Burundi	BDI	BI
37	Cambodia	KHM	KH
38	Cameroon	CMR	CM
39	Canada	CAN	CA
40	Cabo Verde	CPV	CV

CountryID	Description	ISO Alpha-3 Code	ISO Alpha-2 Code
41	Cayman Islands	CYM	KY
42	Central African Republic	CAF	CF
43	Chad	TCD	TD
44	Chile	CHL	CL
45	China	CHN	CN
46	Christmas Island	CXR	CX
47	Cocos (Keeling) Islands	CCK	CC
48	Colombia	COL	CO
49	Comoros	COM	KM
50	Congo, The Democratic Republic of the	COD	CD
51	Republic of the Congo	COG	CG
52	Cook Islands	COK	CK
53	Costa Rica	CRI	CR
54	Cote D'Ivoire	CIV	CI
55	Cuba	CUB	CU
56	Cyprus	CYP	CY
57	Czechia	CZE	CZ
58	Denmark	DNK	DK
59	Djibouti	DJI	DJ
60	Dominica	DMA	DM
61	Dominican Republic	DOM	DO
62	Ecuador	ECU	EC
63	Egypt	EGY	EG
64	El Salvador	SLV	SV
65	Equatorial Guinea	GNQ	GQ
66	Eritrea	ERI	ER
67	Estonia	EST	EE
68	Ethiopia	ETH	ET
69	Faroe Islands	FRO	FO
70	Falkland Islands (Malvinas)	FLK	FK
71	Fiji	FJI	FJ
72	Finland	FIN	FI
73	France	FRA	FR
74	French Guiana	GUF	GF
75	French Polynesia	PYF	PF
76	French Southern Territories	ATF	TF

CountryID	Description	ISO Alpha-3 Code	ISO Alpha-2 Code
77	Gabon	GAB	GA
78	Gambia	GMB	GM
79	Georgia	GEO	GE
80	Germany	DEU	DE
81	Ghana	GHA	GH
82	Gibraltar	GIB	GI
83	Greece	GRC	GR
84	Greenland	GRL	GL
85	Grenada	GRD	GD
86	Guadeloupe	GLP	GP
87	Guam	GUM	GU
88	Guatemala	GTM	GT
89	Guinea	GIN	GN
90	Guinea-Bissau	GNB	GW
91	Guyana	GUY	GY
92	Haiti	HTI	HT
93	Heard and McDonald Islands	HMD	HM
94	Holy See	VAT	VA
95	Honduras	HND	HN
96	Hong Kong	HKG	HK
97	Croatia	HRV	HR
98	Hungary	HUN	HU
99	Iceland	ISL	IS
100	India	IND	IN
101	Indonesia	IDN	ID
102	Iran	IRN	IR
103	Iraq	IRQ	IQ
104	Ireland	IRL	IE
105	Israel	ISR	IL
106	Italy	ITA	IT
107	Jamaica	JAM	JM
108	Japan	JPN	JP
109	Jordan	JOR	JO
110	Kazakhstan	KAZ	KZ
111	Kenya	KEN	KE
112	Kiribati	KIR	KI

CountryID	Description	ISO Alpha-3 Code	ISO Alpha-2 Code
113	North Korea	PRK	KP
114	South Korea	KOR	KR
115	Kuwait	KWT	KW
116	Kyrgyzstan	KGZ	KG
117	Laos	LAO	LA
118	Latvia	LVA	LV
119	Lebanon	LBN	LB
120	Lesotho	LSO	LS
121	Liberia	LBR	LR
122	Libyan	LBY	LY
123	Liechtenstein	LIE	LI
124	Lithuania	LTU	LT
125	Luxembourg	LUX	LU
126	Macao	MAC	MO
127	North Macedonia	MKD	MK
128	Madagascar	MDG	MG
129	Malawi	MWI	MW
130	Malaysia	MYS	MY
131	Maldives	MDV	MV
132	Mali	MLI	ML
133	Malta	MLT	MT
134	Marshall Islands	MHL	MH
135	Martinique	MTQ	MQ
136	Mauritania	MRT	MR
137	Mauritius	MUS	MU
138	Mayotte	MYT	YT
139	Mexico	MEX	MX
140	Micronesia	FSM	FM
141	Moldova	MDA	MD
142	Monaco	MCO	MC
143	Mongolia	MNG	MN
144	Montserrat	MSR	MS
145	Morocco	MAR	MA
146	Mozambique	MOZ	MZ
147	Burma	MMR	MM
148	Namibia	NAM	NA

CountryID	Description	ISO Alpha-3 Code	ISO Alpha-2 Code
149	Nauru	NRU	NR
150	Nepal	NPL	NP
151	Netherlands Antilles	ANT	AN
152	Netherlands	NLD	NL
153	New Caledonia	NCL	NC
154	New Zealand	NZL	NZ
155	Nicaragua	NIC	NI
156	Niger	NER	NE
157	Nigeria	NGA	NG
158	Niue	NIU	NU
159	Norfolk Island	NFK	NF
160	Northern Mariana Islands	MNP	MP
161	Norway	NOR	NO
162	Oman	OMN	OM
163	Pakistan	PAK	PK
164	Palau	PLW	PW
165	Palestinian Territory, Occupied	PSE	PS
166	Panama	PAN	PA
167	Papua New Guinea	PNG	PG
168	Paraguay	PRY	PY
169	Peru	PER	PE
170	Philippines	PHL	PH
171	Pitcairn	PCN	PN
172	Poland	POL	PL
173	Portugal	PRT	PT
174	Puerto Rico	PRI	PR
175	Qatar	QAT	QA
176	Reunion	REU	RE
177	Romania	ROU	RO
178	Russia	RUS	RU
179	Rwanda	RWA	RW
180	Saint Helena, Ascension and Tristan da Cunha	SHN	SH
181	Saint Kitts and Nevis	KNA	KN
182	Saint Lucia	LCA	LC
183	Saint Pierre and Miquelon	SPM	PM
184	Saint Vincent and the Grenadines	VCT	VC

CountryID	Description	ISO Alpha-3 Code	ISO Alpha-2 Code
185	Samoa	WSM	WS
186	San Marino	SMR	SM
187	Sao Tome and Principe	STP	ST
188	Saudi Arabia	SAU	SA
189	Senegal	SEN	SN
190	Serbia	SRB	RS
191	Seychelles	SYC	SC
192	Sierra Leone	SLE	SL
193	Singapore	SGP	SG
194	Slovakia	SVK	SK
195	Slovenia	SVN	SI
196	Solomon Islands	SLB	SB
197	Somalia	SOM	SO
198	South Africa	ZAF	ZA
199	South Georgia and South Sandwich Islands	SGS	GS
200	Spain	ESP	ES
201	Sri Lanka	LKA	LK
202	Sudan	SDN	SD
203	Suriname	SUR	SR
204	Svalbard and Jan Mayen Islands	SJM	SJ
205	Eswatini	SWZ	SZ
206	Sweden	SWE	SE
207	Switzerland	CHE	CH
208	Syria	SYR	SY
209	Taiwan	TWN	TW
210	Tajikistan	TJK	TJ
211	Tanzania	TZA	TZ
212	Thailand	THA	TH
213	Timor-Leste	TLS	TL
214	Togo	TGO	TG
215	Tokelau	TKL	TK
216	Tonga	TON	TO
217	Trinidad and Tobago	TTO	TT
218	Tunisia	TUN	TN
219	Turkey	TUR	TR
220	Turkmenistan	TKM	TM

CountryID	Description	ISO Alpha-3 Code	ISO Alpha-2 Code
221	Turks and Caicos Islands	TCA	TC
222	Tuvalu	TUV	TV
223	Virgin Islands (U.S.)	VIR	VI
224	Uganda	UGA	UG
225	Ukraine	UKR	UA
226	United Arab Emirates	ARE	AE
227	United Kingdom	GBR	GB
228	United States Minor Outlying Islands	UMI	UM
229	United States	USA	US
230	Uruguay	URY	UY
231	Uzbekistan	UZB	UZ
232	Vanuatu	VUT	VU
233	Venezuela	VEN	VE
234	Vietnam	VNM	VN
235	Wallis and Futuna Islands	WLF	WF
236	Western Sahara	ESH	EH
237	Yemen	YEM	YE
238	Zambia	ZMB	ZM
239	Zimbabwe	ZWE	ZW
240	Montenegro	MNE	ME
241	Aland Islands	ALA	AX
242	Saint Barthelemy	BLM	BL
243	Guernsey	GGY	GG
244	Isle of Man	IMN	IM
245	Jersey	JEY	JE
246	Saint Martin	MAF	MF
247	Bonaire, Saint Eustatius and Saba	BES	BQ
248	Curacao	CUW	CW
249	Sint Maarten (Dutch part)	SXM	SX
250	South Sudan	SSD	SS

States (Response Type 10)

All possible values for State entries follow:

StateProvinceID	CountryID	ID	Description
1	229	AL	Alabama
2	229	AK	Alaska
4	229	AS	American Samoa
59	229	AZ	Arizona
3	229	AR	Arkansas
5	229	CA	California
6	229	CO	Colorado
7	229	CT	Connecticut
8	229	DE	Delaware
9	229	DC	District of Columbia
57	229	FM	Federated States of Micronesia
10	229	FL	Florida
11	229	GA	Georgia
12	229	GU	Guam
13	229	HI	Hawaii
15	229	ID	Idaho
14	229	IL	Illinois
16	229	IN	Indiana
58	229	IA	Iowa
17	229	KS	Kansas
18	229	KY	Kentucky
19	229	LA	Louisiana
20	229	ME	Maine
21	229	MH	Marshall Islands
22	229	MD	Maryland
23	229	MA	Massachusetts
24	229	MI	Michigan
25	229	MN	Minnesota
26	229	MS	Mississippi
27	229	MO	Missouri
28	229	MT	Montana
29	229	NE	Nebraska
30	229	NV	Nevada
31	229	NH	New Hampshire

StateProvinceID	CountryID	ID	Description
32	229	NJ	New Jersey
33	229	NM	New Mexico
34	229	NY	New York
35	229	NC	North Carolina
36	229	ND	North Dakota
37	229	MP	Northern Mariana Islands
38	229	OH	Ohio
39	229	OK	Oklahoma
40	229	OR	Oregon
41	229	PW	Palau
42	229	PA	Pennsylvania
43	229	PR	Puerto Rico
44	229	RI	Rhode Island
45	229	SC	South Carolina
46	229	SD	South Dakota
47	229	TN	Tennessee
48	229	TX	Texas
49	229	UT	Utah
50	229	VT	Vermont
51	229	VI	Virgin Islands
52	229	VA	Virginia
53	229	WA	Washington
54	229	WV	West Virginia
55	229	WI	Wisconsin
56	229	WY	Wyoming

Section IDs

All questions have a section ID and sometimes a parent section ID corresponding to that particular section in the form. SectionID identifier typically appear in element names, for example in element Page1_Part1_*Item1.1*_a-Question1-, Item1.1 substring is for SectionID 1. The following is a reference for those sections:

SectionID	ParentSectionID	Identifier	Description
5101	5001	Item 1.1	Name of the Firm
5201	5002	Item 2.1	Amendments
5301	5003	Item 3.1	Audit Report
5302	5003	Item 3.2	Other Accounting Firms

SectionID	ParentSectionID	Identifier	Description
5303	5003	Item 3.3	Divided Responsibility
5401	5004	Item 4.1	Other Accounting Firm(s) Individually 5% or Greater of Total Audit Hours
5402	5004	Item 4.2	Other Accounting Firm(s) Individually Less Than 5% of Total Audit Hours
5501	5005	Item 5.1	Identity of the Other Public Accounting Firm(s) to which the Firm Makes Reference
5601	5006	Item 6.1	Signature of Partner or Authorized Officer
5001	NULL	Part I	Identity of the Firm
5002	NULL	Part II	General Information Concerning the Filing of this Form
5003	NULL	Part III	Audit Client and Audit Report
5004	NULL	Part IV	Responsibility for the Audit Is Not Divided
5005	NULL	Part V	Responsibility for the Audit is Divided
5006	NULL	Part VI	Certification of the Firm

Appendix B – Text Field Data Lengths

The length shown in Appendix B is the maximum length for each field. An XML file must not contain any values that exceed the maximum length for the relevant field.

QuestionID	SectionID	Identifier	Description	Length
5101	5101	Item 1.1.a	Firm Legal Name	100
5102	5101	Item 1.1.b	Other Name Used in Audit Reports	100
5218	5201	Item 2.1.b.6.1	Part VI - Description of Change	500
5308	5301	Item 3.1.a.2.b1	Series Identifier	10
5323	5301	Item 3.1.a.2.b2	Fund Name	100
5302	5301	Item 3.1.a.3	Issuer's Name	100
5309	5301	Item 3.1.a.6.1	Family Name (Last Name)	30
5310	5301	Item 3.1.a.6.2	Given Name (First Name)	30
5311	5301	Item 3.1.a.6.3	Middle Name	30
5331	5301	Item 3.1.a.7.2	City	40
5313	5301	Item 3.1.e.2.1	Family name (last name)	30
5314	5301	Item 3.1.e.2.2	Given name (first name)	30
5315	5301	Item 3.1.e.2.3	Middle name	30
5321	5301	Item 3.1.e.1	Date(s) of the dual-dated audit report	80
5322	5301	Item 3.1.c	In the event of an affirmative response to Item 3.1.b, indicate the periods audited during the single *audit* engagement for which the individual named in Item 3.1.a.6 served as engagement partner (for example, as of December 31, 20XX and 20X1 and for the two years ended December 31, 20XX	100
5411	5401	Item 4.1.1.b	Legal name of other accounting firm	100
5511	5501	Item 5.1.a.1.c	Legal name of other public accounting firm	100
5517	5501	Item 5.1.a.2.2	City	40
5514	5501	Item 5.1.a.3.2	Other criterion	100
5611	5601	Item 6.1.1.a	Family name (last name)	30
5612	5601	Item 6.1.1.b	Given name (first name)	30
5614	5601	Item 6.1.3	Business Title of the person signing Form AP	70
5623	5601	Item 6.1.6	Business Telephone Number of the person signing Form AP	25
5625	5601	Item 6.1.8	Business E-mail Address of the person signing Form AP	80

Appendix C – Upload Instructions

PLEASE NOTE: The upload functionality described in this appendix will be available in the PCAOB's Registration, Annual and Special Reporting system beginning at the time of the effective date of Form AP in January 2017.

Step	Action
1	Select the **Form AP XML – Auditor Reporting of Certain Audit Participants - XML (XML Upload)** radio button then click the **Create Selected Form** button.
2	Enter the location of the XML file to be uploaded, or use the **Browse** button to navigate to the location.
3	Click the **Upload XML Document** button to upload the XML document. This will also begin the data validation process.
4	A success message will be displayed when the upload process is complete. Click the **Continue To Preview Forms** button.
5	If desired, click the Hyperlink of the form to preview any of the uploaded forms in the list of submitted forms.
6	Click the **Submit ALL** button to complete the form submission.
7	Once the forms have been processed, a list of the firm's most recently filed Form APs will be shown on the screen.

Appendix D – Data About Firms

As discussed in the PCAOB Staff Guidance on Form AP, when completing information about other accounting firms that meet the 5% threshold, or when responsibility for the audit is divided, the firm filing Form AP reports the Firm IDs of the other accounting firms or referred-to firms if publicly available. The Firm ID is a five-digit unique identifier based on the number assigned to the firm by the PCAOB when it requests access to RASR.

This data can be downloaded by authorized users of the RASR system in a machine-readable, comma-separated value (CSV) format. This file reflects data provided to the PCAOB by registered firms. Data elements that contain commas, quotation marks, or other reserved characters will be delimited with double quotation marks. Here is a sample record from the CSV file:

> 99876,"Partner 1, Partner 2, and Associates, LLP",Syracuse,USA,229,Currently Registered,NY,34

Each record in the CSV file contains the fields shown in the table below:

Identifier	Description
Item 4.1.1.a Item 5.1.a.1	Firm ID.
Item 4.1.1.b Item 5.1.a.1.c	Legal name of the firm.
Item 4.1.1.d	City of headquarters office location.
n/a	Country of headquarters office location (three character ISO code provided for reference only).
Item 4.1.1.c Item 5.1.a.2.1	Country of headquarters office location (integer).
n/a	Current registration status of the Firm.
n/a	If applicable, US state of headquarters office location (two character code provided for reference only).
Item 4.1.1.e	If applicable, US state of headquarters office location (integer).