

This document contains a list of the data elements that are available to visitors using the "Download the entire data set" link on the AuditorSearch website. The file available at this link contains data that was filed by registered accounting firms in Form AP. The file is updated daily.

The downloadable file is written in CSV (comma separated values) format. Fields that contain commas or other reserved characters are delimited by quotation marks. Certain fields which contain the content of repeating elements from Form AP are provided in field/value pairs using the JSON (JavaScript Object Notation) format.

Dates and times are provided based on the U.S. Eastern time zone.

The data reference tab contains a list of the data elements that are included in the downloadable data set. The data elements are listed in the order that they appear in Form AP. The column labelled "CSV Column #" indicates the order in which the data elements appear in the CSV file. The column labelled "Excel Column" indicates the order in which the data elements typically appear when the file is opened in Microsoft Excel.

Additional information about Form AP can be found on the Form AP resource page (<https://pcaobus.org/Pages/form-ap-reporting-certain-audit-participants.aspx>) and in the Staff Guidance— Form AP, *Auditor Reporting of Certain Audit Participants* and Related Voluntary Audit Report Disclosure Under AS 3101, *Reports on Audited Financial Statement*.

CSV Column #	Excel Column	Column Name	JSON Column Name	Form AP Item Identifier	Form AP Item Description	Notes
1	A	Form Filing ID		N/A		System generated identifier of this filed Form AP
2	B	Latest Form AP Filing		N/A		Indicate whether this filing is the most current one if the original filing has been amended
3	C	Firm ID		N/A		PCAOB assigned Firm ID of the filing firm
6	F	Firm Country		N/A		Country of the filing firm's headquarters location
18	R	Issuer ID		N/A		System generated issuer identifier
21	U	Issuer Ticker		N/A		Ticker symbol associated with the CIK number reported in this form
60	BH	Original Firm Form ID		N/A		If this form is an amendment, this field contains the Form ID of the original form
61	BI	Amends Firm Form ID		N/A		If this form is an amendment, this field contains the Form ID of the form amended by this form (may be different from the "Original Firm Form ID" if the form has been amended more than once)
62	BJ	Filing Date		N/A		Date and time that this form was filed
Part I - Identity of the Firm						
4	D	Firm Name		1.1.a	Firm legal name	
5	E	Firm Other Name		1.1.b	If different than its legal name, state the name under which the Firm issued this <i>audit report</i> .	
Part II - Amendments						
7	G	Amendment Previous Filing		2.1.a	Indicate, by checking the box corresponding to this item, that this is an amendment.	
8	H	Amendment Firm Identification		2.1.b	Part I - Identity of the Firm	
9	I	Amendment Audit Report		2.1.b	Item 3.1, <i>Audit Report</i>	
10	J	Amendment Other Firms		2.1.b	Item 3.2, <i>Other Accounting Firms</i>	
11	K	Amendment Divided Responsibility		2.1.b	Item 3.3, Divided Responsibility	
12	L	Amendment Participants > 5%		2.1.b	Item 4.1, <i>Other Accounting Firm</i> (s) Individually 5% or Greater of Total <i>Audit</i> Hours	
13	M	Amendment Participants < 5%		2.1.b	Item 4.2, <i>Other Accounting Firm</i> (s) Individually Less Than 5% of Total <i>Audit</i> Hours	
14	N	Amendment Audit Divided		2.1.b	Part V, Responsibility for the <i>Audit</i> is Divided	
15	O	Amendment Certified Firm		2.1.b	Part VI, Certification of the Firm	
16	P	Amendment Certified Firm Info		2.1.b	If you check this box, use the text field below to describe the error or omission in Part VI as previously filed and to supply the information as it should have been provided in the previous submission. Use Part VI of this amended form only to certify the amended form, not to supply corrections to the previous form.	
Part III - Audit Client and Audit Report						
17	Q	Audit Report Type		3.1.a.1	Type of audit client	
19	S	Issuer Name		3.1.a.3	The name of the <i>issuer</i> whose financial statements were audited	
20	T	Issuer CIK		3.1.a.2a	Central Index Key (CIK) number, if any	
22	V	Issuer CIK None		3.1.a.2a	Check here, if none	
23	W	Audit Fund Series		3.1.a.2b	Fund Series Identifier and Fund Name, if any	This column contains data in JSON format.
23 - JSON	W		FundSeriesID		Series Identifier	This item is one of several JSON data elements contained in a single column of the CSV data.
23 - JSON	W		FundName		Fund Name	This item is one of several JSON data elements contained in a single column of the CSV data.
24	X	Audit Report Date		3.1.a.4	Date of the <i>audit report</i> (mm/dd/yyyy)	
25	Y	Fiscal Period End Date		3.1.a.5	The end date of the most recent period's financial statements identified in the <i>audit report</i> (mm/dd/yyyy)	
26	Z	Engagement Partner Last Name		3.1.a.6	Family name (last name)	
27	AA	Engagement Partner First Name		3.1.a.6	Given name (first name)	
28	AB	Engagement Partner Middle Name		3.1.a.6	Middle name	
29	AC	Engagement Partner Suffix		3.1.a.6	Suffix	
30	AD	Engagement Partner ID		3.1.a.6	Partner ID	
31	AE	Engagement Partner Other Ids		3.1.a.6	Previously reported Partner ID(s)	
32	AF	Firm Issuing Country		3.1.a.7	Country of the Firm Office Issuing the Audit Report	

CSV Column #	Excel Column	Column Name	JSON Column Name	Form AP Item Identifier	Form AP Item Description	Notes
33	AG	Firm Issuing City		3.1.a.7	City of the Firm Office Issuing the Audit Report	
34	AH	Firm Issuing State		3.1.a.7	State of the Firm Office Issuing the Audit Report	
35	AI	Is Multiple Audit Period		3.1.b	Indicate, by checking the box corresponding to this item, if the most recent 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.	
36	AJ	Audit Period Information		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).	
37	AK	Dual Dated		3.1.d	Indicate, by checking the box corresponding to this item, if the audit report was dual-dated pursuant to AS 3110, <i>Dating of the Independent Auditor's Report</i> .	
38	AL	Audit Dual Date		3.1.e	In the event of an affirmative response to Item 3.1.d, indicate the date of the dual-date information and if different from the engagement partner named in Item 3.1.a.6, information of the engagement partner who audited the information within the financial statements to which the dual-dated opinion applies in the same detail as required by Item 3.1.a.6.	
39	AM	Secondary Engagement Partner Last Name		3.1.e	Family name (last name)	
40	AN	Secondary Engagement Partner First Name		3.1.e	Given name (first name)	
41	AO	Secondary Engagement Partner Middle Name		3.1.e	Middle name	
42	AP	Secondary Engagement Partner Suffix		3.1.e	Suffix	
43	AQ	Secondary Engagement Partner ID		3.1.e	Partner ID	
44	AR	Secondary Engagement Partner Other Ids		3.1.e	Previously reported Partner ID(s)	
45	AS	Is Audit Not Divided		3.2.0	Indicate, by checking the box corresponding to this item, if one of more <i>other accounting firms</i> participated in the Firm's <i>audit</i> . If this item is checked, complete Part IV. By checking this box, the Firm is stating that it is responsible for the <i>audit</i> s or <i>audit</i> procedures performed by the <i>other accounting firms</i> identified in Part IV and has supervised or performed procedures to assume responsibility for their work in accordance with PCAOB standards.	
46	AT	Is Audit Divided		3.3.0	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.	
Part IV - Responsibility for the Audit is Not Divided						
47	AU	Use Range		4.0	Indicate, by checking the box, if extent of participation will be presented within ranges	
48	AV	Audit Not Divided Percent Information		4.1	<i>OTHER ACCOUNTING FIRM (S) INDIVIDUALLY 5% OR GREATER OF TOTAL AUDIT HOURS</i>	This column contains data in JSON format.
48 - JSON	AV		FirmID		Firm ID	This item is one of several JSON data elements contained in a single column of the CSV data.
48 - JSON	AV		isNoFirmID		Check here, if no Firm ID is available	This item is one of several JSON data elements contained in a single column of the CSV data.
48 - JSON	AV		FirmName		Legal name	This item is one of several JSON data elements contained in a single column of the CSV data.
48 - JSON	AV		FirmStatus		Firm Status	This item is one of several JSON data elements contained in a single column of the CSV data.
48 - JSON	AV		Country		Country of headquarters' office location	This item is one of several JSON data elements contained in a single column of the CSV data.
48 - JSON	AV		City		City of headquarters' office location	This item is one of several JSON data elements contained in a single column of the CSV data.
48 - JSON	AV		State		State of headquarters' office location	This item is one of several JSON data elements contained in a single column of the CSV data.
48 - JSON	AV		Percentage		Percentage of participation	This item is one of several JSON data elements contained in a single column of the CSV data.
48 - JSON	AV		Range		Percentage range of participation	This item is one of several JSON data elements contained in a single column of the CSV data.
49	AW	Number of Participants		4.2.a	State the number of participants of <i>other accounting firm</i> (s) individually representing less than 5% of total <i>audit</i> hours	
50	AX	Participant Percentage		4.2.b	Aggregate percentage of participation	
51	AY	Participant Range		4.2.b	Aggregate percentage range of participation	

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Part V - Responsibility for the Audit is Divided						
52	AZ	Audit Divided Information		5.1.a	Provide the following information concerning each other <i>public accounting firm</i> the Firm divided responsibility with in the <i>audit</i>	This column contains data in JSON format.
52 - JSON	AZ		FirmID		Firm ID	This item is one of several JSON data elements contained in a single column of the CSV data.
52 - JSON	AZ		isNoFirmID		Check here, if no Firm ID is available	This item is one of several JSON data elements contained in a single column of the CSV data.
52 - JSON	AZ		AuditorName		Legal name of the other public accounting firm	This item is one of several JSON data elements contained in a single column of the CSV data.
52 - JSON	AZ		FirmStatus		Firm Status	This item is one of several JSON data elements contained in a single column of the CSV data.
52 - JSON	AZ		Country		Country of the office of the other public accounting firm that issued the other audit report	This item is one of several JSON data elements contained in a single column of the CSV data.
52 - JSON	AZ		City		City of the office of the other public accounting firm that issued the other audit report	This item is one of several JSON data elements contained in a single column of the CSV data.
52 - JSON	AZ		State		State of the office of the other public accounting firm that issued the other audit report	This item is one of several JSON data elements contained in a single column of the CSV data.
52 - JSON	AZ		Criterion		Criterion used to describe the magnitude of the portion of the financial statements audited by the other public accounting firm	This item is one of several JSON data elements contained in a single column of the CSV data.
52 - JSON	AZ		OtherCriterion		Other Criterion, if applicable, used to describe the magnitude of the portion of the financial statements audited by the other public accounting firm	This item is one of several JSON data elements contained in a single column of the CSV data.
52 - JSON	AZ		DollarAmount		Dollar Amount of the magnitude of the portion of the financial statements audited by the other public accounting firm	This item is one of several JSON data elements contained in a single column of the CSV data.
52 - JSON	AZ		Percentage		Percentage of the magnitude of the portion of the financial statements audited by the other public accounting firm	This item is one of several JSON data elements contained in a single column of the CSV data.
Part VI - Certification of the Firm						
53	BA	Signed Last Name		6.1	Family name (last name) of signatory of the Form AP	
54	BB	Signed First Name		6.1	Given name (first name) of signatory of the Form AP	
55	BC	Signed Date		6.1	Date of Typed and Manual Signatures (mm/dd/yyyy)	
56	BD	Signed Business Title		6.1	Business Title of signatory of the Form AP	
57	BE	Signed Capacity		6.1	Capacity in which signed	
58	BF	Signed Phone Number		6.1	Business telephone number (incl. country and area codes)	
59	BG	Signed Email Address		6.1	Business e-mail address	