
STAFF GUIDANCE

**FORM AP, AUDITOR REPORTING OF CERTAIN AUDIT PARTICIPANTS
AND RELATED VOLUNTARY AUDIT REPORT DISCLOSURE UNDER
AS 3101, REPORTS ON AUDITED FINANCIAL STATEMENTS**

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This implementation guidance was prepared by PCAOB staff to help firms file reports on Form AP and include voluntary information in their audit reports. This staff guidance document sets forth the staff's views on issues related to the implementation of the rules and standards of the PCAOB. It does not constitute rules of the Board, nor has it been approved by the Board. It supplements PCAOB Release No. 2015-008, *Improving the Transparency of Audits: Rules to Require Disclosure of Certain Audit Participants on a New PCAOB Form and Related Amendments to Auditing Standards* (Dec. 15, 2015) and the instructions to Form AP, which can be found on the PCAOB's website.

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I. Overview of the Requirements Relating to Audit Participant Reporting on Form AP

A. Filing Requirements

1. General Requirements

General. Each registered public accounting firm must provide information about engagement partners and accounting firms that participate in audits of issuers by filing a Form AP, *Auditor Reporting of Certain Audit Participants* ("Form AP"), for each audit report issued by the firm for an issuer.¹ Form AP is due by the 35th day after the date the audit report is first included in a document filed with the Securities and Exchange Commission ("SEC" or "Commission"),² subject to the shorter filing deadline that applies when the audit report is first included in a Securities Act registration statement (described below).

Example: A registered firm issues its audit report on the financial statements of Company A on February 28. Company A files its annual report on Form 10-K (the first SEC filing to include the audit report) on March 1. Form AP is due not later than April 5 (35 days after March 1).³

Securities Act Registration Statements. If the audit report is first included in a registration statement filed with the SEC under the Securities Act, the firm is required to file Form AP by the 10th day after the date the audit report is first included in a document filed with the SEC.⁴

¹ All requirements are subject to the effective dates discussed in Section VII. See Rule 3211(a). Issuers, in general, are entities that are required to file periodic reports with the SEC under the Securities Exchange Act of 1934 ("Exchange Act") or that file or have filed a registration statement that has not yet become effective under the Securities Act of 1933 ("Securities Act"), and that has not been withdrawn. See Rule 1001(i)(iii). In addition to companies that are required to file annual reports on Forms 10-K, 20-F, and 40-F, issuers include certain employee stock purchase, savings, and similar plans; unit investment trusts; and registered investment companies.

² See Rule 3211(b)(1).

³ The examples in this document are provided for illustrative purposes only. Pursuant to Rule 1002, if the filing deadline falls on a Saturday, Sunday, or federal legal holiday, the deadline for filing would be the next day that is not a Saturday, Sunday, or federal legal holiday.

⁴ See Rule 3211(b)(2).

Example—IPO: On March 20, Company B, an emerging growth company ("EGC"), confidentially submits a draft Securities Act registration statement for SEC staff review.⁵ The firm is not required to file Form AP in connection with such a submission. On July 18, Company B files a Securities Act registration statement that is the first SEC filing to include the audit report on the financial statements. The firm is required to file Form AP by July 28.

Example—Mutual Fund Formation: On June 6, a Securities Act registration statement is filed in connection with the formation of Fund C, an open-end mutual fund. The registration statement is the first SEC filing to include the audit report on the financial statements of Fund C. The firm is required to file Form AP by June 16.

Application of Filing Deadline in Other Circumstances.

Example—Contemporaneous Filing of Annual Report and Registration Statement: On March 1, Company D files both its annual report on Form 10-K, containing ABC Audit Firm's audit report, and a registration statement on Form S-3, incorporating the Form 10-K by reference. Because of the incorporation by reference, the Form 10-K would be considered to be filed prior to the registration statement for purposes of Rule 3211 deadlines, and the filing deadline applicable to Form AP would be 35 days after the filing of Form 10-K, not 10 days after the filing of Form S-3.

Example—Reverse Merger: Company E, a shell company, acquires Operating Company X, a private company, on October 14 and files a current report on Form 8-K, including the audited financial statements of Operating Company X, on October 18. There is no requirement for the auditor of Operating Company X to file Form AP in connection with the filing of Form 8-K because Operating Company X is not an issuer. Form AP would be due in connection with the next filing of an audit report for Company E, for example, with the filing of Company E's annual report on Form 10-K.

⁵ Prior to its IPO, an EGC may confidentially submit to the SEC a draft registration statement for confidential nonpublic review by the staff of the SEC prior to public filing. The confidential submission is not considered to be a filing with the SEC. See Securities Act Section 6(e).

2. *Other Filing Considerations*

Audit report first included in a document filed with the Commission. Rule 3211 requires the filing of a report on Form AP regarding an audit report only the first time the audit report is included in a document filed with the SEC. Subsequent inclusion of precisely the same audit report in other documents filed with the SEC does not give rise to a requirement to file another Form AP. In the event of any change to the audit report, including any change to the audit report date, Rule 3211 requires the filing of a new Form AP the first time the revised audit report is included in a document filed with the SEC.⁶

Example—Reissued Audit Reports, Including Consents. If the firm issues an audit report that is included in an issuer's Form 10-K filing and the firm subsequently consents to inclusion of that same audit report in the issuer's Form S-3 filing, the firm is not required to file a new Form AP in connection with the Form S-3 filing.

Example—Dual-dated Audit Reports. If a previously-issued audit report is reissued and dual-dated to refer to the addition of a subsequent events note in the financial statements, a new Form AP would be required stating the original date of the audit report and the date of the dual-dated content.⁷

Referred-to auditors. When a principal auditor divides responsibility for the audit with one or more other public accounting firms ("referred-to auditor") in accordance with AS 1205 (currently AU sec. 543), *Part of the Audit Performed by Other Independent Auditors*,⁸ the principal auditor is required to identify on Form AP each referred-to

⁶ See Note 2 to Rule 3211(a).

⁷ See also Section III.C.4.

⁸ On March 31, 2015, the PCAOB adopted the reorganization of its auditing standards using a topical structure and a single, integrated numbering system. See *Reorganization of PCAOB Auditing Standards and Related Amendments to PCAOB Standards and Rules*, PCAOB Release No. 2015-002 (Mar. 31, 2015). On September 17, 2015, the SEC approved the PCAOB's adoption of the reorganization. See *Public Company Accounting Oversight Board; Order Granting Approval of Proposed Rules To Implement the Reorganization of PCAOB Auditing Standards and Related Changes to PCAOB Rules and Attestation, Quality Control, and Ethics and Independence Standards*, Exchange Act Release No. 34-75935 (Sept. 17, 2015), 80 FR 57263 (Sept. 22, 2015). The reorganized amendments will be effective as of December 31, 2016, and nothing precludes auditors and others from using and referencing the reorganized standards before the effective date. See PCAOB Release No. 2015-002, at 21.

auditor with its Firm ID, when applicable, and the magnitude of its participation.⁹ The referred-to auditor is not required to file Form AP.¹⁰

Mutual funds with multiple series of the same issuer. When multiple audit opinions are issued on the same day for a mutual fund with more than one series (either within a single audit report or in multiple audit reports), the firm may file a single Form AP covering all of the audit opinions, so long as all of the information elicited by Form AP is identical for each series except for the Series identifier.¹¹ If, however, any of the information called for on Form AP varies among any of the series of the mutual fund, Rule 3211 requires a separate Form AP filing for any series with differing Form AP information. For example, if different engagement partners are responsible for certain of the series, separate Form APs must be filed for each engagement partner, covering the audit opinions for the funds which he or she served as engagement partner.

Situations where filing is not required. Situations where filing a Form AP is not required include—

- Attestation engagements, for example, compliance with servicing criteria pursuant to Exchange Act Rules 13a-18 and 15d-18— Regulation AB;
- Reports issued for interim reviews; and
- Non-issuer audits conducted in accordance with PCAOB standards, including audits of brokers and dealers reporting under Exchange Act Rule 17a-5.¹²

B. Amendments to Form AP

1. General Requirements

Amendments to Form AP are required to:¹³

- Correct information that was incorrect at the time the form was filed, or

⁹ See Item 3.3 and Item 5.1 of Form AP.

¹⁰ See Note 1 to Rule 3211(a).

¹¹ The Series identifier for each series must be indicated in Item 3.1.a.2 of Form AP.

¹² If a broker or dealer were an issuer, the requirements would apply.

¹³ See Rule 3210 and General Instruction 4 of Form AP.

- Provide information that was omitted from the form and was required to be provided at the time the form was filed.

Inaccuracies or omissions could form the basis for disciplinary sanctions for failing to comply with the reporting requirements, and it is therefore in a firm's interest to correct such errors as soon as possible. A firm may do so by filing an amendment pursuant to Rule 3210 and the Form AP instructions.

For example, if the wrong engagement partner was identified on Form AP, the firm is required to amend the filing to identify the correct engagement partner. Similarly, if an other accounting firm was required to be disclosed at the time of the initial filing but was not,¹⁴ the firm is required to amend the filing to include the omitted other accounting firm.

2. *Situations Where an Amendment Is Not Appropriate or Not Required*

Amendments are appropriate only to correct information that was incorrect at the time of the filing or to supply omitted information that should have been supplied at the time of the filing. The amendment process should not be used to update information reported on Form AP that was accurate or based on a reasonable estimate at the time of the initial filing.

Differences between estimated and actual audit hours. In calculating total audit hours, actual audit hours should be used if available. If actual audit hours are unavailable, the firm may use a reasonable method to estimate audit hours. No amendment to Form AP is needed solely to reflect changes in the identification of firms or their percentage participation in the audit that would result from differences between reasonably estimated hours and actual hours, in the event such information becomes available after the Form AP filing deadline.

Changes subsequent to the issuance of an audit report.

- Engagement partner change. If after an audit report is issued, another engagement partner is assigned to the issuer's audit, the amendment process should not be used to update the previously filed Form AP. The new engagement partner would instead be identified on the Form AP filed when the next audit report is first included in a filing with the SEC.
- Withdrawn audit reports. The amendment process should not be used to update a previously filed Form AP in connection with an audit report that is subsequently withdrawn.

¹⁴ See Item 4.1 of Form AP.

II. Engagement Partner Disclosure on Form AP

Form AP requires the following information about the engagement partner on the most recent period's audit—¹⁵

- Name (that is, first and last name, all middle names and suffix, if any), and
- Partner ID, and any other Partner IDs previously reported on a Form AP (i.e., any other Partner IDs by which he or she has been identified on a Form AP filed by a different registered public accounting firm or on a Form AP filed by the firm at the time when it had a different Firm ID).

A. Name

The engagement partner's name is required to be reported consistently on all Form APs filed with the PCAOB, unless the individual has changed his or her name. All Form APs filed subsequent to a name change are required to consistently use the new name.

Example—Name Change: Engagement partner Jane Anne Smith changes her name to Jane Smith Jones after the firm files Form AP for its 20X5 audit report and she continues to serve as engagement partner on the 20X6 audit. The amendment process should not be used to update the Form AP for the 20X5 audit report. Instead, the Form AP for the 20X6 audit report would reflect her new name, while her Partner ID remains the same.

B. Partner ID

The firm must disclose the Partner ID, a unique ten-digit identifier assigned by the firm to each partner who serves as engagement partner for issuer audits, and any Partner IDs previously associated with the engagement partner, on Form AP.¹⁶ The firm would disclose each engagement partner's Partner ID consistently on all Form APs it files with the PCAOB.

For each engagement partner that is responsible for a firm's issuance of an issuer audit report, the firm must assign a ten-digit Partner ID number, beginning with

¹⁵ Item 3.1.a.6 of Form AP.

¹⁶ See General Instruction 7 and Items 3.1.a.6 and 3.1.e of Form AP.

the firm's Firm ID¹⁷—a unique five-digit identifier based on the number assigned to the Firm by the PCAOB—followed by a unique series of five digits assigned by the firm. The unique series element can be any series of numbers of the firm's choosing that is unique to the engagement partner. For example, the unique series element could be sequential numbers, numbers based on the year the partner was admitted into the partnership, or random numbers. Until the engagement partner is no longer associated with the firm, the firm must use the same Partner ID for that engagement partner in every Form AP filed by the firm that identifies that engagement partner. When an engagement partner is no longer associated with the firm, the firm must retire his/her Partner ID and not reassign it.

If an engagement partner previously associated with one registered public accounting firm associates with a new firm, the new firm must assign a new Partner ID to the engagement partner. If the engagement partner was previously identified on Form AP by a different Partner ID, the new firm must report on a Form AP the new Partner ID and all Partner IDs previously associated with the engagement partner.¹⁸

Example—Assigning Partner IDs: Firm A has 200 partners that serve as engagement partners for audits of issuers. Its Firm ID is 98715. The firm assigns Partner IDs using sequential numbers starting at 00001. Partner IDs will range from 9871500001 to 9871500200.

Example—Associating with a Different Firm: An engagement partner (Partner ID 9871500199) leaves Firm A to associate with Firm B. Firm B is required to assign her a new Partner ID based on its Firm ID (99716) and the next partner number under its methodology. Firm B must report on Form AP her current Partner ID (9971601234) and the previously used Partner ID (9871500199). Firm A must retire and not reassign the Partner ID (9871500199) to another partner.

C. Dual-dated Audit Reports

When an audit report is reissued and dual-dated, a new Form AP filing is required. If the engagement partner has changed after the original audit report is issued, Form AP will disclose both the name of the engagement partner who was responsible

¹⁷ This number can be found by viewing the firm's summary page on the PCAOB website. It is generally displayed next to the name of the firm—firm name (XXXXX). For identifiers with fewer than five digits, leading zeroes should be added before the number to make five digits, e.g., 99 should be presented as 00099.

¹⁸ See General Instruction 7 and Item 3.1.a.6 of Form AP.

for the original audit report and the name of the engagement partner responsible for the dual-dated content.¹⁹

Example—Audit Report Reissued and Dual-dated and the Engagement Partner Changed: An engagement partner (Partner ID 9865400013) on the audit of F Company for the 20x0 audit has since left the firm. Another partner (Partner ID 9865400025) became the engagement partner for the 20x1 audit. Subsequently, the audit report for the 20x0 audit was reissued and dual-dated for a subsequent events note. A Form AP filing is required for the reissuance of the 20x0 audit report. The new Form AP continues to show the engagement partner for the 20x0 audit (Partner ID 9865400013) as the engagement partner²⁰ and shows the other partner (Partner ID 9865400025) as the engagement partner for the dual-dated content.²¹ Even if the engagement partner who left has been assigned a new Partner ID by a different firm, the Form AP for the 20x0 audit report reflects the Partner ID at the time he or she served as engagement partner on the 20x0 audit of F Company and there is no need for the firm reissuing the audit report to obtain and report the new Partner ID that was subsequently assigned to the partner by the different firm.

III. Other Accounting Firm Disclosure on Form AP

A. General Requirements

Form AP requires information to be reported if one or more "other accounting firms" participated in the audit. Sections III.D and E below discuss the information required to be disclosed. "Other accounting firm" means—

- a. A registered public accounting firm other than the firm filing Form AP, or
- b. Any other person or entity that opines on the compliance of any entity's financial statements with an applicable financial reporting framework.²²

An other accounting firm participated in the audit if—

¹⁹ See Items 3.1.a.6 and 3.1.e of Form AP.

²⁰ See Item 3.1.a.6 of Form AP.

²¹ See Item 3.1.d-e of Form AP.

²² See General Instruction 2 of Form AP.

- a. The principal auditor assumes responsibility for the work and report of the other accounting firm as described in paragraphs .03-.05 of AS 1205 (currently AU sec. 543), *Part of the Audit Performed by Other Independent Auditors*, or
- b. The other accounting firm or any of its principals or professional employees was subject to supervision under AS 1201 (currently Auditing Standard No. 10), *Supervision of the Audit Engagement*.²³

Alternatively, where the firm divides responsibility for the audit with another public accounting firm in accordance with AS 1205 and makes reference to another public accounting firm in the auditor's report, Form AP requires certain information to be disclosed regarding the other accounting firm's audit.²⁴

Disclosure of other accounting firms is required irrespective of the other accounting firm's affiliation with the firm filing Form AP. Accordingly, other accounting firms include affiliated firms, such as firms in a global network, and nonaffiliated firms.

Example—Affiliated Firms: ABC Audit Firm US is the principal auditor of Company G. Company G has operations in the United States, France, Germany, and Italy. ABC Audit Firm US assumes responsibility for work performed by its affiliated firms in France, Germany, and Italy on Company G's subsidiaries in these jurisdictions. ABC Audit Firm France, ABC Audit Firm Germany, and ABC Audit Firm Italy are other accounting firms that participated in the audit of Company G. ABC Audit Firm US would disclose the extent of participation of these other accounting firms as required in Part IV of Form AP.

B. Exclusions from Disclosure and the Computation of Total Audit Hours

Exclusions from all requirements of Form AP. Excluded from Form AP's disclosure requirements and computation of total audit hours in the most recent period's audit are hours attributable to:²⁵

- a. The engagement quality reviewer;²⁶

²³ See Item 3.2 and Part IV of Form AP.

²⁴ See Item 3.3 and Part V of Form AP.

²⁵ See Part IV of Form AP.

²⁶ See AS 1220 (currently Auditing Standard No. 7), *Engagement Quality Review*.

- b. The person who performed the review pursuant to SEC Practice Section ("SECPS") 1000.45 Appendix K;²⁷
- c. Specialists engaged, not employed, by the auditor;²⁸
- d. An accounting firm performing the audit of the entities in which the issuer has an investment that is accounted for using the equity method;²⁹
- e. Internal auditors, other company personnel, or third parties working under the direction of issuer management or the audit committee who provided direct assistance in the audit of internal control over financial reporting;³⁰ and
- f. Internal auditors who provided direct assistance in the audit of the financial statements.³¹

²⁷ See SECPS Section 1000.45 Appendix K, *SECPS Member Firms With Foreign Associated Firms That Audit SEC Registrants*. The Board adopted Appendix K as part of its interim standards. See Rule 3400T(b), *Interim Quality Control Standards*; SECPS Section 1000.08(n). Appendix K requires accounting firms associated with international firms to seek the adoption of policies and procedures consistent with certain objectives, including having policies and procedures for certain filings of SEC registrants which are the clients of foreign associated firms to be reviewed by persons knowledgeable in PCAOB standards.

²⁸ AS 1210 (currently AU sec. 336), *Using the Work of a Specialist*, describes a specialist as a person (or firm) possessing special skill or knowledge in a particular field other than accounting or auditing. Examples of specialists include, but are not limited to, actuaries, appraisers, engineers, environmental consultants, and geologists. Income taxes and information technology are specialized areas of accounting and auditing and, therefore, persons or firms possessing such skills are not considered specialists. See AS 1210.01-.02.

²⁹ See Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 323, *Investments—Equity Method and Joint Ventures*.

³⁰ See paragraph .17 of AS 2201 (currently Auditing Standard No. 5), *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*.

³¹ See paragraph .27 of AS 2605, *Consideration of the Internal Audit Function* (currently AU sec. 322, *The Auditor's Consideration of the Internal Audit Function in an Audit of Financial Statements*).

When the firm is determining which audit participants to disclose on Form AP, these participants would not be identified on Form AP and their time is not included in the computation of total audit hours.

C. Computation of Total Audit Hours, Using Estimated Audit Hours, and Specific Scenarios

If other accounting firms participated in the audit, the firm filing Form AP is required to compute the extent of participation of each other accounting firm in the most recent period's audit as a percentage of total audit hours.

1. *Elements of Total Audit Hours*³²

Total audit hours in the current period's audit are comprised of hours attributable to:

- (1) The financial statement audit;
- (2) Reviews pursuant to AS 4105, *Reviews of Interim Financial Information* (currently AU sec. 722, *Interim Financial Information*) for the fiscal year covered by the audit; and
- (3) The audit of internal control over financial reporting pursuant to AS 2201 (currently Auditing Standard No. 5), *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements*.

In general, total audit hours will be comprised of the hours of the principal auditor, other accounting firms participating in the audit with whom the principal auditor does not divide responsibility for the audit, and nonaccounting firm participants that assist the principal auditor or other accounting firms. Total audit hours exclude hours incurred by certain persons and entities as discussed in Section III.B.

Hours of nonaccounting firm participants. Nonaccounting firms are entities that participate in the audit that do not meet the definition of "other accounting firm" for purposes of Form AP. Offshore service centers, tax consulting firms, or other types of entities may be nonaccounting firms if they do not meet the definition of "other accounting firm."

Nonaccounting firms are not identified on Form AP. However, the hours incurred by nonaccounting firm participants in the audit should be included in the computation of total audit hours and allocated among the principal auditor and the other accounting

³² See Part IV of Form AP.

firms participating in the audit on the basis of which accounting firm commissioned and directed the applicable work of the nonaccounting firm.³³

Example—Shared Service Center. A principal auditor located in the United States and an affiliate of the principal auditor located in the United Kingdom (a participating other accounting firm) use the same shared service center, a nonaccounting firm. The principal auditor used the shared service center to test the mathematical accuracy of issuer prepared schedules, while the UK affiliate used the shared service center to send accounts receivable confirmations for the audit of the UK subsidiary. The shared service center is not identified on Form AP. However, the shared service center's hours are included in the computation of total audit hours. The hours incurred by the shared service center to test the mathematical accuracy of issuer-prepared schedules are allocated to the principal auditor. The hours incurred by the shared service center to send accounts receivable confirmations are allocated to the UK affiliate.

Hours related to the audit of an equity method investee. In some cases, the issuer's financial statements include an investment accounted for using the equity method.³⁴ The hours incurred by an accounting firm in auditing an entity in which the issuer has such an investment are excluded from total audit hours. If, however, that same accounting firm performed or participated in the audit of the issuer, the hours incurred for the portion of its work not related to the audit of the equity method investee would be included in total audit hours. Hours incurred by the principal auditor to audit the issuer's application of the equity method are also included in total audit hours.

Documentation. The firm filing Form AP should document in its files the computation of total audit hours on a basis consistent with AS 1215 (currently Auditing Standard No. 3), *Audit Documentation*.³⁵ Under AS 1215, the audit documentation should be in sufficient detail to enable an experienced auditor, having no previous connection with the engagement, to understand the computation of total audit hours and the method used to estimate hours when actual hours were unavailable.

³³ See *Id.*

³⁴ See FASB ASC Topic 323, *Investments—Equity Method and Joint Ventures*.

³⁵ See Part IV of Form AP.

2. *Using Estimated Audit Hours*

Actual audit hours should be used if available. If actual audit hours are unavailable, the firm may use a reasonable method to estimate the components of this calculation. For example, a firm may know all the audit hours (based on its timekeeping system) for the audit up until the last month before Form AP is required to be filed and may estimate the remaining month's hours based on its experience from prior years on this audit or experience on similar audits. The firm filing Form AP should document in its files on a basis consistent with AS 1215 (currently Auditing Standard No. 3) the computation of total audit hours and the method used to estimate hours when actual audit hours are unavailable.³⁶

a. *Other Accounting Firm Participants That Also Perform Statutory Audits*

Other accounting firms that participate in audits of multinational issuers often perform local statutory audits of subsidiaries in addition to participating in the issuer's audit. The materiality threshold and legal requirements for the statutory audit may necessitate a different level of work than would have been required for the issuer's audit. In these cases, it may be difficult for the auditor to determine how much work performed at the subsidiary relates solely to the participation in the issuer's audit. If actual hours are unavailable, a reasonable method to estimate may be used.

The firm filing Form AP can develop reasonable methods that its engagement teams may use when estimating audit hours. Reasonable methods could include, among others:

- Using 100% of actual hours incurred by other accounting firms during the issuer's audit, without separating hours incurred for the statutory audit; or
- Estimating the hours incurred by other accounting firms to perform work necessary for the issuer's audit, based on the audit procedures required for the issuer's audit in relation to all procedures performed.

3. *All Periods Presented Were Audited During a Single Audit Engagement*

Sometimes multiple periods presented in the financial statements are audited during a single audit engagement (for example, in an IPO or re-audit of multiple periods). In these situations, total audit hours and hours of other accounting firms are calculated for the single audit engagement. The firm would not separate the hours

³⁶ See *Id.*

related to the current year's audit from the hours related to audits of prior periods if they were incurred in the same audit engagement, even if the information were available.³⁷

Example: Company H engages ABC Audit Firm US to audit its financial statements for the three years ended December 31, 20x2 for inclusion in a registration statement for an IPO. Since this is a single audit engagement, total audit hours, and the extent of participation of the other accounting firms, are calculated using the hours incurred for auditing all three periods. ABC Audit Firm US would also identify that multiple periods were audited during a single audit engagement and would specify the periods in a single Form AP.³⁸

4. *Dual-dated Audit Reports*

Sometimes the firm filing Form AP reissues and dual-dates its audit report.³⁹ In these situations, total audit hours and hours of other accounting firms are computed through the latest audit report date. For example, if a previously-issued audit report is reissued and dual-dated to refer to the addition of a subsequent events note in the financial statements, the firm filing Form AP would recalculate total audit hours and the extent of participation of the other accounting firms as of the latest audit report date based on the cumulative audit hours for the periods identified on Form AP.⁴⁰

D. Other Accounting Firms Individually Contributing 5% or More of Total Audit Hours

For each other accounting firm that participated in the audit that individually contributed 5% or more of total audit hours, the firm filing Form AP is required to report the other accounting firm's:

³⁷ The requirement to use the aggregate hours for multiple periods audited during a single audit engagement for purposes of responding to Part IV of Form AP should not be understood to mean that these periods should be considered one audit for purposes of the auditor independence requirements under U.S. federal securities laws and the rules and regulations of the SEC and the PCAOB, for example the requirements for audit partner rotation in Rule 2-01(c)(6) of Regulation S-X.

³⁸ See Items 3.1.b and 3.1.c of Form AP.

³⁹ See Item 3.1.d of Form AP.

⁴⁰ Actual audit hours should be used if available. If actual audit hours are unavailable, the firm may use a reasonable method to estimate the components of this calculation. See Items 3.1.a.4 and 3.1.e of Form AP.

- Legal name;
- City and state (or, if outside the United States, city and country) of the headquarters' office;
- Firm ID, when applicable;⁴¹ and
- Percentage of total audit hours (which is required to be presented consistently for all other accounting firms either as a specific percentage or within the range of percentages listed in the form instructions).⁴²

1. *Legal Name*

The other accounting firm is required to be identified by its legal name (and not, for example a "doing business as" name). As the other accounting firm may perform audit procedures for more than one principal auditor, using the firm's legal name ensures consistency in how the other firm's name is reported on Form AP.

Example—"Doing Business As" Name. Gold Accountants Limited, doing business as ABC Audit Firm Gold contributed 5% or more of the total audit hours in an issuer audit under arrangements pursuant to either AS 1205 or AS 1201. The principal auditor's Form AP is required to reflect the legal name, Gold Accountants Limited, rather than the "doing business as" name.

2. *Headquarters' Office*

The city and state (or, if outside the United States, city and country) of the headquarters' office of the other accounting firm is reported on Form AP, even if the other firm performs work on the audit in a different city, state, or country.

Example—Work Performed in a City Other Than the Headquarters' Office Location. Multiple offices of GHI Audit Firm US, headquartered in New York, New York, participated in the audit of an issuer, including the Dallas, Texas; Chicago, Illinois; and Los Angeles, California offices. The firm filing Form AP would aggregate all hours incurred by the offices of GHI Audit Firm US and, if GHI Audit Firm US contributed 5% or more of total audit hours, would report New York, New York as the location of GHI Audit Firm US.

⁴¹ See Section III.D.3., *Firm ID, Other Accounting Firm Without a Publicly Available Firm ID.*

⁴² See Part IV of Form AP.

Example—Work Performed in Another Country. An other accounting firm headquartered in London, United Kingdom performs audit procedures in Tel Aviv, Israel for the audit of an issuer, contributing 5% or more of the total audit hours. The firm filing Form AP is required to disclose London, United Kingdom and not Tel Aviv, Israel as the location of the other firm's headquarters' office on Form AP.

3. *Firm ID*

Publicly Available Firm ID. 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 the PCAOB's web-based Registration, Annual, and Special Reporting system ("RASR" or "web-based system"). The Firm ID becomes publicly available when registration with the PCAOB is approved by the Board. The Firm ID remains publicly available (and must be reported) thereafter, even if the firm's PCAOB registration is later withdrawn or revoked. This number can be found by viewing the other accounting firm's summary page on the PCAOB website. It is generally displayed next to the name of the firm—firm name (XXXXX). For identifiers with fewer than five digits, leading zeroes should be added before the number to make five digits when completing Form AP, e.g., 99 should be presented as 00099. When completing information about other accounting firms that meet the 5% threshold, the firm filing Form AP must report the Firm IDs of the other accounting firms that have a publicly available Firm ID.⁴³

Other Accounting Firm Without a Publicly Available Firm ID. When an other accounting firm does not have a publicly available Firm ID, the firm filing Form AP indicates this by checking a box in Item 4.1 on Form AP.

E. Other Accounting Firms Individually Contributing Less Than 5% of Total Audit Hours

For other accounting firms that participated in the audit⁴⁴ that individually contributed less than 5% of total audit hours, Form AP requires disclosure of:⁴⁵

- The total number of other accounting firms that individually contributed less than 5% of total audit hours, and

⁴³ See Item 4.1.b of Form AP.

⁴⁴ See Section III.A, *General Requirements*.

⁴⁵ See Item 4.2 of Form AP.

- The percentage of total audit hours that all such firms contributed, expressed as either a specific percentage or within the range of percentages listed in the form instructions.

Example: Eight other accounting firms individually contribute 3% of total audit hours (collectively 24% of total audit hours) to the audit of an issuer. The firm filing Form AP would aggregate all hours incurred by these firms and disclose that eight other accounting firms that individually contributed less than 5% of total audit hours collectively contributed 24% of total audit hours (if disclosing using ranges, 20% to-less-than 30% of total audit hours).

F. Responsibility for the Audit is Divided

When the firm filing Form AP divides responsibility for the audit with another public accounting firm and makes reference to another public accounting firm in the audit report, Form AP requires the firm to identify the referred-to auditor and state the magnitude of the portion of the financial statements audited by the referred-to auditor.⁴⁶ The magnitude disclosed on Form AP should be the same as the magnitude required to be disclosed in the audit report under applicable PCAOB standards.⁴⁷ The referred-to auditor must be disclosed regardless of the percentage of its participation in the audit—*i.e.*, the 5% threshold from Part IV of Form AP does not apply to Part V of Form AP. The firm filing Form AP should not include hours of the referred-to auditor in its computation of total audit hours for Part IV.

In addition, Form AP requires disclosure of the referred-to auditor's:⁴⁸

- Legal name;
- City and state (or, if outside the United States, city and country) of the office of the other public accounting firm that issued the other audit report; and
- Firm ID, when applicable.

⁴⁶ See Item 3.3 and Item 5.1 of Form AP.

⁴⁷ AS 1205.07 (currently AU sec. 543.07) provides that the magnitude of the portion of the financial statements audited by the referred-to auditor should be stated as the dollar amounts or percentages of one or more of the following: total assets, total revenues, or other appropriate criteria, whichever most clearly reveals the portion of the financial statements audited by the other auditor.

⁴⁸ See Item 5.1 of Form AP.

Example: ABC Audit Firm divided responsibility for the audit of Company Y with XYZ Audit Firm (Firm ID 99875). XYZ Audit Firm is headquartered in Los Angeles, California, while the New York, New York office of the firm issued the audit report referred to by ABC Audit Firm. On Form AP, ABC Audit Firm must report in Item 5.1 of Form AP XYZ Audit Firm (the legal name of the referred-to auditor), XYZ Audit Firm's Firm ID, New York, New York (the city and state of the office of the referred-to auditor that issued the other audit report), and the magnitude of the financial statements audited by XYZ Audit Firm.

IV. Voluntary Disclosure in the Audit Report under AS 3101

In addition to filing Form AP, the auditor may also include in the audit report information regarding the engagement partner and/or other accounting firms participating in the audit that is required to be disclosed on Form AP.⁴⁹ The auditor is permitted to include information about the engagement partner, information about the other accounting firms, or both. If the auditor includes information about the other accounting firms in the audit report, all other accounting firms required to be disclosed on Form AP must be included.

If the auditor decides to provide information about the engagement partner, other accounting firms participating in the audit, or both, the auditor must disclose.⁵⁰

- a. *Engagement partner*—the engagement partner's full name as required on Form AP; or
- b. *Other accounting firms participating in the audit*—
 - i. A statement that the auditor is responsible for the audits or audit procedures performed by the other public accounting firms and has supervised or performed procedures to assume responsibility for their work in accordance with PCAOB standards;
 - ii. *Other accounting firms individually contributing 5% or more of total audit hours*—for each firm, (1) the firm's legal name, (2) the city and state (or, if outside the United States, city and country)

⁴⁹ See paragraph .09A of AS 3101, *Reports on Audited Financial Statements*. Disclosure concerning other accounting firms is also required in the audit report under AS 1205.07 when the auditor divides responsibility with a referred-to auditor.

⁵⁰ See AS 3101.09A.

of the headquarters' office, and (3) percentage of total audit hours as a single number or within an appropriate range, as is required to be reported on Form AP; and

- iii. *Other accounting firms individually contributing less than 5% of total audit hours*—(1) the number of other accounting firms individually representing less than 5% of total audit hours and (2) the aggregate percentage of total audit hours of such firms as a single number or within an appropriate range, as is required to be reported on Form AP.

Voluntary disclosure in the audit report need not include Partner ID and Firm ID, which are available on Form AP. The language the auditor uses in the audit report to voluntarily disclose information about the engagement partner and other accounting firms participating in the audit is required to be consistent with PCAOB standards. In particular, any language that could be viewed as disclaiming, qualifying, restricting, or minimizing the auditor's responsibility for the audit or the audit opinion on the financial statements and, if applicable, internal control over financial reporting is not appropriate and may not be used.⁵¹

V. Illustrative Example

A. Background

ABC Audit Firm US located in the United States is the firm signing the audit report for Company Z. John James Smith (Partner ID 9987600224) is the engagement partner. Company Z has operations in the United States, France, Germany, Italy, and China. ABC Audit Firm US uses work performed by its affiliates in France, Germany, Italy, and China. These affiliates also perform statutory audits of Company Z's subsidiaries in these jurisdictions. ABC Audit Firm US did not make reference to another public accounting firm in its audit report. Because time is not tracked separately by the French or German affiliates for work on the issuer audit as distinguished from work on the statutory audits, the actual number of audit hours incurred related to Company Z's audit is not known for these firms.

Also involved in the audit was an engagement quality reviewer, a specialist engaged by ABC Audit Firm US, and a shared service center in India that assisted the US and Chinese firms. The chart below summarizes the audit hours of all participants involved in the audit.

⁵¹ See Section V for an example of voluntary disclosure in an audit report under AS 3101.

Audit Participants and Audit Hours			
Audit Participant	Firm ID (if applicable)	Audit Hours Incurred	Hours Attributed to Company Z's Audit
ABC Audit Firm US	99876	2,500	2,500
ABC Audit Firm France	97654	1,200	unknown
ABC Audit Firm China	Not registered	800	250
ABC Audit Firm Italy	98012	500	125
ABC Audit Firm Germany	99125	500	unknown
Shared Service Center	n/a	500	500
Engagement Quality Reviewer	n/a	80	80
Specialist Engaged by ABC Audit Firm US	n/a	300	300

B. Computation of Total Audit Hours

Exclusions from total audit hours. Hours incurred by the engagement quality reviewer and the engaged specialist are excluded (excludes 80 and 300 hours, respectively).

Shared service center. Because the shared service center is not a registered public accounting firm or a person or entity that opines on the compliance of any entity's financial statements with an applicable financial reporting framework, it is not an "other accounting firm," as defined in General Instruction 2 to Form AP. It is instead a "nonaccounting firm participant" (that is, a person or entity other than the firm filing Form AP or any other accounting firm that participates in the audit). The hours incurred by nonaccounting firm participants in the audit are included in the calculation of total audit hours and should be allocated among ABC Audit Firm US and ABC Audit Firm China on the basis of those firms that commissioned and directed the applicable work of the nonaccounting firm participant.

Hours incurred by the shared service center directly benefit the US and Chinese firms and are allocated between both firms on that basis. The shared service center tracked hours incurred associated with the work commissioned by the US and Chinese firms separately and reported the actual hours.⁵²

Audit Participant	ABC Audit Firm US	ABC Audit Firm China
Hours Related to Company Z's Audit	2,500	250
Shared Service Center	350	150
Hours to Include in Total Audit Hours	2,850	400

Statutory audit hours. Audit hour calculations are based on actual audit hours where available. Since actual audit hours incurred on Company Z's audit are known for

⁵² If actual hours of the nonaccounting firm participant were unavailable, ABC Audit Firm US could have estimated audit hours.

ABC Audit Firm China and ABC Audit Firm Italy, these hours should be used in the computation.

Actual audit hours incurred on Company Z's audit are unknown for ABC Audit Firm US's affiliates in France and Germany. ABC Audit Firm US could include 100% of the hours incurred by the affiliates in France and Germany or use a reasonable method to estimate the hours incurred by those affiliates related to Company Z's audit. Based on its review of the French and German affiliates' estimates of the time required to perform the procedures assigned to them as part of Company Z's audit in relation to other work performed on the statutory audits and the method used to make those estimates, ABC Audit Firm US estimates that approximately 45% and 15% of their total time incurred, respectively, is attributable to Company Z's audit.⁵³

Audit Participant	Audit Hours Incurred	Approximate Percentage of Work Related to Company Z's Audit	Hours to Include in Total Audit Hours
ABC Audit Firm France	1,200	45%	540
ABC Audit Firm Germany	500	15%	75

Total audit hours and extent of participation. The table below shows the calculation of total audit hours and the extent of participation.⁵⁴

Audit Participant	Audit Hours Incurred	Extent of Participation
ABC Audit Firm US	2,850	71.4%
ABC Audit Firm France	540	13.5%
ABC Audit Firm China	400	10.0%
ABC Audit Firm Italy	125	3.2%
ABC Audit Firm Germany	75	1.9%
Total Audit Hours	3,990	100%

⁵³ ABC Audit Firm US should document in its files the method used to estimate hours for the French and German affiliates and the computation of total audit hours on a basis consistent with AS 1215.

⁵⁴ If the firm chose a different method of estimation or used 100% of audit hours where actual audit hours incurred on Company Z's audit are unknown in performing the computation, the extent of participation would have varied from that computed above.

C. Disclosure on Form AP

1. *Engagement Partner*

ITEM 3.1—AUDIT REPORT			
a. Provide the following information concerning the <i>issuer</i> for which the Firm issued the <i>audit report</i> –			
6. The name (that is, first and last name, all middle names and suffix, if any) of the engagement partner on the most recent period's <i>audit</i> , his/her Partner ID, and any other Partner IDs by which he/she has been identified on a Form AP filed by a different registered public accounting firm or on a Form AP filed by the Firm at the time when it had a different Firm ID			
Family name (last name)	Given name (first name)	Middle name	Suffix
Smith	John	James	
Partner ID			
9987600224			
Previously reported Partner ID(s)			
Not applicable			

2. *Other Accounting Firms*

ABC Audit Firm US assumed responsibility for the work and reports of its affiliates in France, Germany, Italy, and China. The French and Chinese affiliates each individually contributed more than 5% of total audit hours and are individually disclosed on Form AP. The Chinese firm does not have a publicly available Firm ID, while the French firm does. The Italian and German affiliates each individually contributed less than 5% to the audit and are aggregated for disclosure on Form AP. If ABC Audit Firm US elects to disclose using ranges rather than single numbers, the disclosure on Form AP would be as follows:

ITEM 4.1—OTHER ACCOUNTING FIRM(S) INDIVIDUALLY 5% OR GREATER OF TOTAL AUDIT HOURS			
Firm ID	97654	Check here if no Firm ID is available	<input type="checkbox"/>
Percentage participation		% or range	10% to less than 20%
Legal name	ABC Audit Firm France		
<i>Headquarters' Office Location</i>			
Country	France		
City	Paris	State	
Firm ID		Check here if no Firm ID is available	<input checked="" type="checkbox"/>
Percentage participation		% or range	10% to less than 20%
Legal name	ABC Audit Firm China		
<i>Headquarters' Office Location</i>			
Country	China		
City	Beijing	State	

ITEM 4.2—OTHER ACCOUNTING FIRM(S) INDIVIDUALLY LESS THAN 5% OF TOTAL AUDIT HOURS	
a. State the number of <i>other accounting firm(s)</i> individually representing less than 5% of total <i>audit</i> hours.	
	2
b. Indicate the aggregate percentage of participation of the <i>other accounting firm(s)</i> that individually represented less than 5% of total <i>audit</i> hours by filling in a single number or by selecting the appropriate range:	
Aggregate percentage of participation	<input type="checkbox"/> % or range <input checked="" type="checkbox"/> 5% to less than 10%

D. Disclosure in the Audit Report

ABC Audit Firm US also voluntarily disclosed the information about the engagement partner and other accounting firms in the audit report, as follows:

The engagement partner on our audit for the year ended December 31, 20X2, was John James Smith. In this audit, the other accounting firms listed below performed audits or audit procedures. We are responsible for the audits and audit procedures performed by these other accounting firms and, accordingly, supervised or performed procedures to assume responsibility for their work in accordance with PCAOB standards. The portion of the total audit hours attributable to audits and audit procedures performed by these firms in our audit was:

Other Accounting Firms Individually 10% to less-than-20%:

- ABC Audit Firm France (Paris, France)
- ABC Audit Firm China (Beijing, China)

Other Accounting Firms Individually less than 5%:

- Two other firms, whose individual extent of participation was less than 5% of the total audit hours, participated in the audit. Their aggregate extent of participation was within the range of 5% to less-than-10%.

VI. Mechanics of Reporting Through the PCAOB System

A. Filing Form AP

Firms must file Form AP through the PCAOB's existing web-based system using the username and password they were issued in connection with the registration process.⁵⁵ Since Form AP, like other PCAOB reporting forms, is filed by the accounting

⁵⁵ Registered firms may email registration-help@pcaobus.org for assistance with login information. Firms that are already registered with the Board should not

firm, usernames and passwords will not be issued for individual engagement partners to log into the system and submit the form. To properly communicate with the web-based system, the firm will need Internet Explorer 8.0 or later. To complete Form AP, the firm may fill it out online as a web form or submit it using XML, which is a computer language. Form AP is deemed to be filed on the date that the firm submits a Form AP in the web-based system in accordance with Rule 3211 that includes the certification in Part VI of that form.

1. Filing Using a Web Form

When submitting Form AP using a web form, the firm must complete one Form AP for each issuer audit report issued. The firm logs into RASR and selects the Form AP web form option. The firm will complete the form using the web interface. The Board's system allows the firm to view its Form AP as a PDF prior to final submission. The firm can then submit another Form AP for a different audit report following the same process.

2. Filing in Batches Using the XML Schema

If the firm has multiple Form APs to file simultaneously, the firm may find that XML is a more convenient way to submit the forms because the firm would be able to load the data for multiple Form APs into an XML file directly or indirectly from other databases. If the firm would like to make its submission in XML, it must download the XML Schema from the PCAOB's website. Using XML will likely require the assistance of a programmer who is versed in that computer language. Additional information on using the XML Schema is available on the PCAOB's website.

3. Signing Form AP Filings (Part VI of Form AP)

The firm is required to certify and electronically sign all Form AP submissions, by typing the name of the authorized signer in the signature block (either on the web form or when using XML). A manual signature is not required to be retained for Form AP submissions.

4. Firm ID on Form AP

When completing Form AP using the web form, the firm will populate the Firm ID of the other accounting firm, if available, and Form AP will automatically complete the name of the other accounting firm and its headquarters' office location using information on file with the PCAOB. When responsibility for the audit is divided, the firm will

request a new user name and password through the Board's website—this functionality is for firms seeking to register with the Board and is not appropriate for registered firms needing login assistance.

populate the Firm ID and the city and state (or, if outside the United States, city and country) of the office of the referred-to auditor that issued the other audit report. Form AP will automatically complete the name of the referred-to auditor. If the firm is filing Form AP via XML, a machine-readable list of accounting firms with publicly available Firm IDs will be available for the firm to complete its submission file.

B. Process for Amending a Form AP Filing

If Form AP was originally filed using a web form, it can be amended using the web form. If Form AP was originally filed using XML, it can be amended using the web form or using an XML file.

1. Amending a Form Initially Filed Using a Web Form

To amend the form using a web form, the firm will log into RASR and navigate to the form that needs to be amended and select "amend." The firm will identify in Item 2.1 the fields to be amended and the form will allow updating of only these items and Part VI, *Certification*. After updating the form and completing Part VI, the firm will be able to preview the form and file the amended Form AP.

2. Amending a Form Initially Filed via XML

When Form APs have been filed using XML, the firm has the option of amending using a web form or XML. If XML is used, the firm will identify all forms to be amended simultaneously. After selecting these forms, the firm will download a new XML file that includes the original submission from RASR. The firm will update the fields in the downloaded XML file that require amending. After this process has been completed, the firm will submit the updated XML file using a process similar to the original XML submission.

VII. Phased Effectiveness and Transition Guidance

Rule 3211 and the amendments to PCAOB auditing standards are effective for:

- Engagement partner: audit reports issued on or after January 31, 2017
- Other accounting firms: audit reports issued on or after June 30, 2017.

Form AP submissions will not be accepted until January 31, 2017. Also, Form AP has been programmed not to accept information pertaining to other accounting firms (Parts IV and V of Form AP) for audit reports issued before June 30, 2017. When completing Form APs to disclose the name of an engagement partner prior to the effective date for required disclosures for other accounting firms, Items 3.2 and 3.3 and their corresponding form parts—Parts IV and V—will not be available until June 30, 2017.

Issuer audit reports issued before effectiveness of the new reporting requirements and reissued and dual-dated after effectiveness will require a Form AP filing in connection with the reissued report. For example, an audit report first issued before January 31, 2017, the effective date for engagement partner disclosure, would not trigger a Form AP filing, but if that audit report were reissued and dual-dated on or after January 31, 2017, a Form AP filing would be required.

The amendments to PCAOB auditing standards allowing for voluntary disclosure in the audit report are effective as noted above. Voluntary disclosure of the name of the engagement partner is not prohibited under current standards and may also be made under the amended standards on or after January 31, 2017, while voluntary disclosures about other accounting firms may occur on or after June 30, 2017.

VIII. Contact Information

Questions pertaining to Rule 3211 and Form AP may be directed to the staff in the PCAOB's Office of the Chief Auditor via the standards' help line at (202) 591-4395 or may be submitted through a web form.⁵⁶

Questions pertaining to system requirements or the PCAOB's web-based system may be directed to the PCAOB's registration staff via the registration staff's help line at (202) 207-9329 or via email at registration-help@pcaobus.org.

⁵⁶ Web form is available at <http://pcaobus.org/About/Pages/ContactUsWebForm.aspx?Contact=Standard-related%20Inquiries>.