



AUDIT ANALYTICS®
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2023

WHO AUDITS PUBLIC COMPANIES

May 2023

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How To Read This Report

Data Compilation

The data in this research report was obtained from the Audit Analytics Auditor Engagements database. This database is compiled with the *most current* auditor of record, based on auditor signatures taken from periodic reports filed with the United States Securities and Exchange Commission (SEC) after March 1, 2022.

This report shows the current auditor market share for SEC registrants as of **May 14, 2023**.

Population

All '33 & '34 Act filers that have a filing requirement with the SEC.

Exclusions also include registrants with no current engaged auditor as well as those with undisclosed filer statuses. Registrants with no identified filer status may be exempt from certain disclosure requirements or failed to file required reports.

Market Share Presentation

Firms are ranked in ascending order based on the number of SEC registrant clients currently engaged. Only firms with two or more clients in each segment are presented in the tables, up to 35 firms. Ties are listed in alphabetical order.

Regional firms refers to non-Big Four firms with over \$100,000,000 in total audit fees.

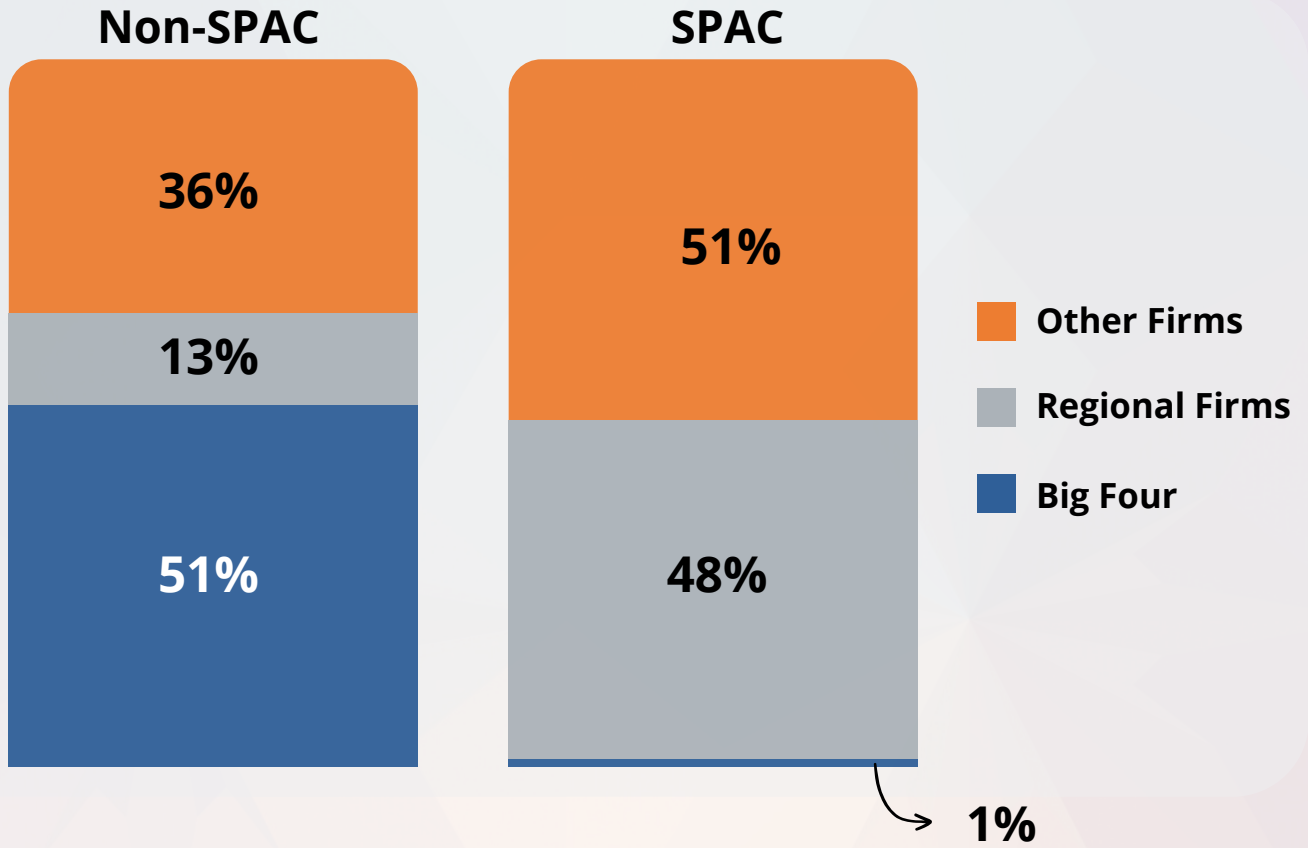


Population Summary

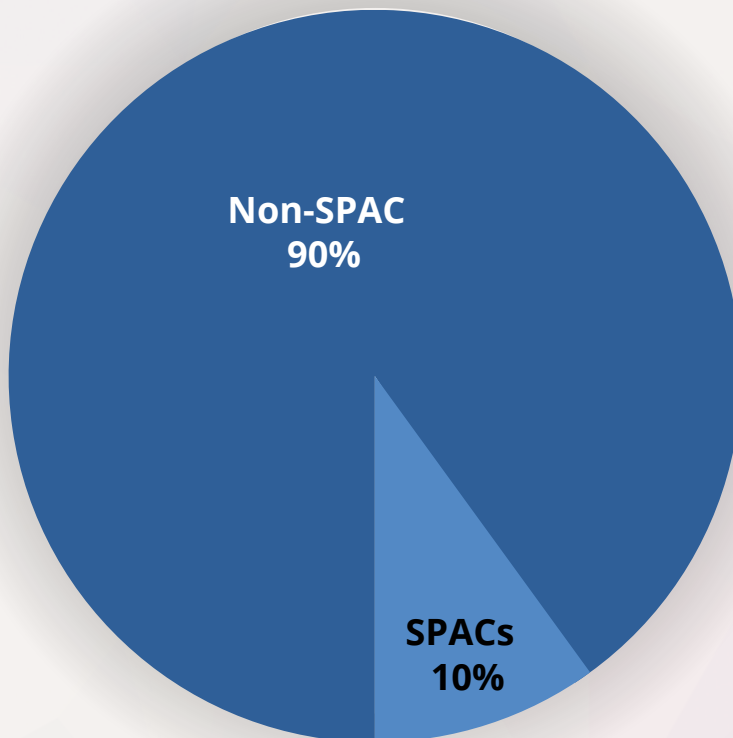
	Audit Firms	SEC Registrant Clients	Total Audit Fees
Overall			
Total Population	258	6,950	\$ 12,912,706,227
Excluding SPACs	251	6,243	\$12,849,236,422
SPACs	79	707	\$63,469,805
Company Size			
Large Accelerated Filers	36	2,130	\$10,181,795,051
Accelerated Filers	67	762	\$1,124,164,576
Non-Accelerated Filers	211	2,977	\$1,504,922,256
Smaller Reporting Companies	129	374	\$38,354,539
Market			
Nasdaq	152	2,755	\$4,255,800,416
NYSE	74	1,802	\$7,933,165,087
OTC/Other	209	1,686	\$660,270,919
Jurisdiction			
United States	223	5,679	\$12,142,057,329
Foreign	90	432	\$647,593,120
Canada	47	132	\$59,585,973
U.S. Region			
West	117	1,555	\$2,709,338,447
Mid-Atlantic	116	1,361	\$3,446,387,144
Southeast	107	838	\$1,625,935,312
Midwest	62	743	\$1,936,287,232
Southwest	73	690	\$1,407,138,247
New England	42	492	\$1,016,970,947
Industry			
Manufacturing	160	2,361	\$5,013,452,635
Finance	120	1,412	\$3,152,582,469
Services	144	1,192	\$2,211,904,763
Transportation & Communication	58	447	\$1,090,772,390
Mining	62	304	\$299,572,960
Retail Trade	56	290	\$563,871,170
Wholesale Trade	40	133	\$341,366,592
Construction	22	62	\$127,269,531
Agriculture	26	42	\$48,443,912

OVERVIEW SUMMARY

MARKET SHARE



REGISTRANT TYPE

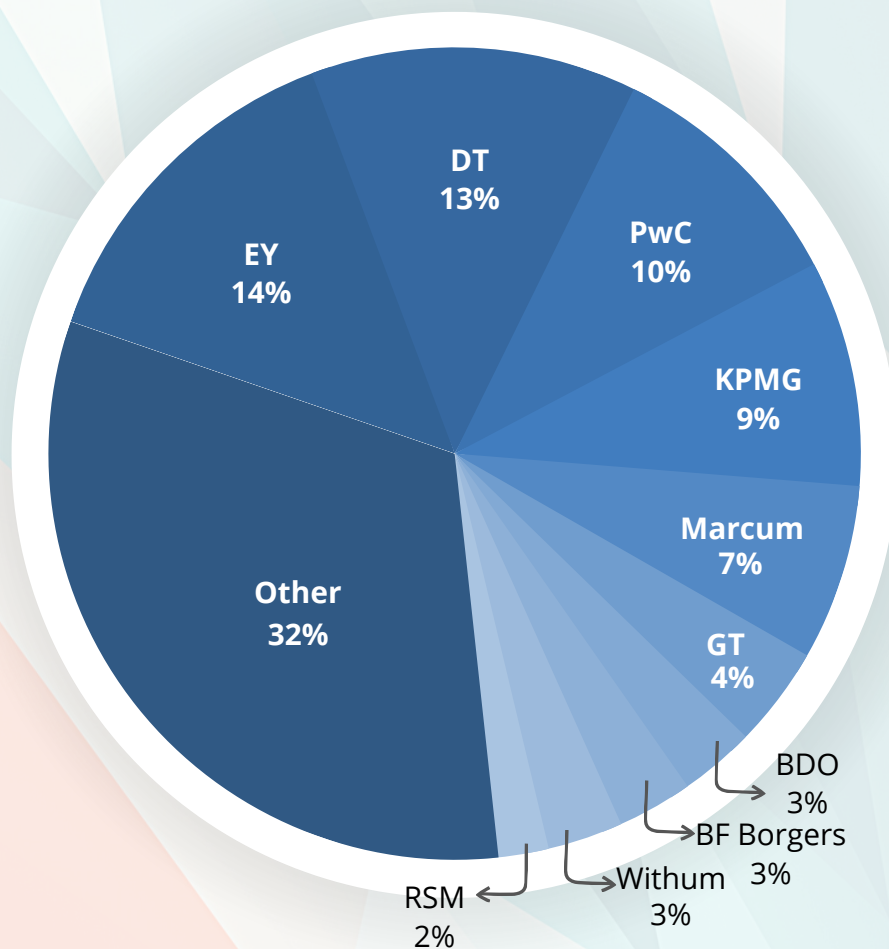


Registrant Type	Clients
Non-SPAC	6,243
SPACs	707

Top 10 SEC Registrant Clients

Including Special Purpose Acquisition Companies (SPACs)

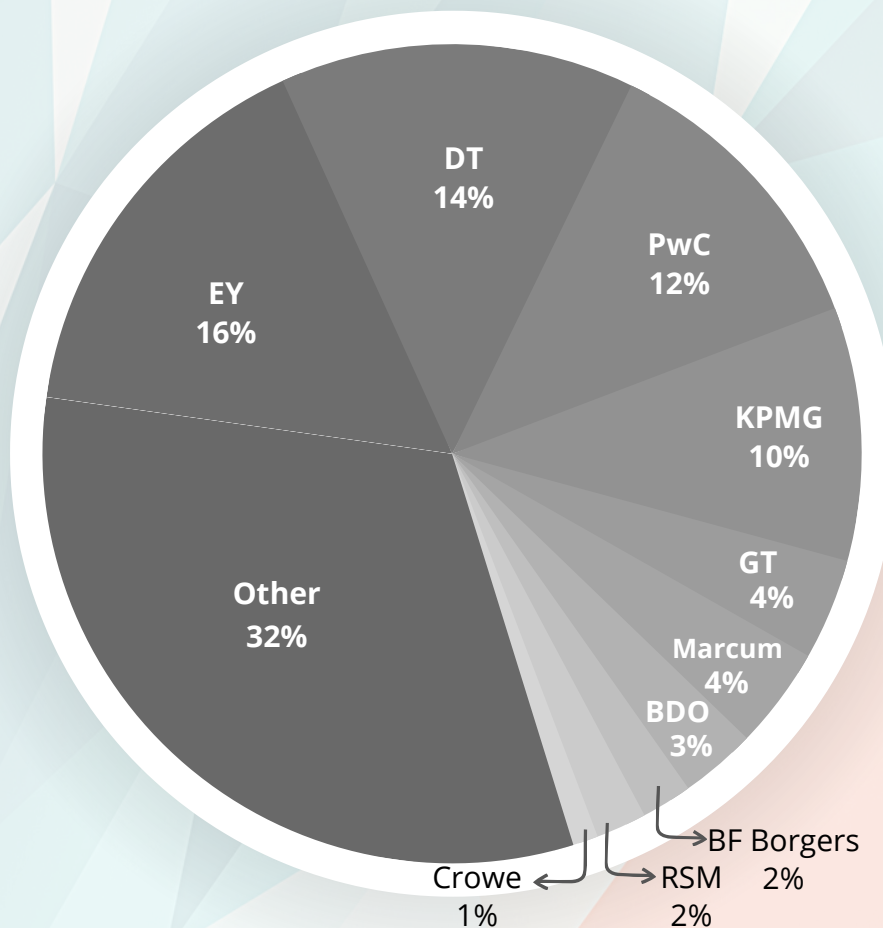
Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	1004	14.45%
2.	Deloitte & Touche	887	12.76%
3.	PricewaterhouseCoopers	720	10.36%
4.	KPMG	612	8.81%
5.	Marcum	521	7.50%
6.	Grant Thornton	288	4.14%
7.	BDO USA	221	3.18%
8.	BF Borgers	187	2.69%
9.	WithumSmith + Brown	177	2.55%
10.	RSM US	138	1.99%
11.	Others	2,195	31.58%



Top 10 SEC Registrant Clients

Excluding Special Purpose Acquisition Companies (SPACs)

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	1002	16.05%
2.	Deloitte & Touche	886	14.19%
3.	PricewaterhouseCoopers	719	11.52%
4.	KPMG	608	9.74%
5.	Grant Thornton	272	4.36%
6.	Marcum	235	3.76%
7.	BDO USA	188	3.01%
8.	BF Borgers	151	2.42%
9.	RSM US	136	2.18%
10.	Crowe	84	1.35%
11.	Others	1,962	31.43%



SEC Registrant Clients

Including Special Purpose Acquisition Companies (SPACs)

Total Audit Firms: 258

Total Population: 6,950

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	1004	14.45%
2.	Deloitte & Touche	887	12.76%
3.	PricewaterhouseCoopers	720	10.36%
4.	KPMG	612	8.81%
5.	Marcum	521	7.50%
6.	Grant Thornton	288	4.14%
7.	BDO USA	221	3.18%
8.	BF Borgers	187	2.69%
9.	WithumSmith + Brown	177	2.55%
10.	RSM US	138	1.99%
11.	Crowe	84	1.21%
12.	MaloneBailey	83	1.19%
13.	M&K CPAs	80	1.15%
14.	Moss Adams	76	1.09%
15.	FORVIS	75	1.08%
16.	Baker Tilly	74	1.06%
17.	EisnerAmper	46	0.66%
18.	Fruci & Associates	46	0.66%
19.	RBSM	40	0.58%
20.	UHY	39	0.56%
21.	CohnReznick	37	0.53%
22.	Pinnacle Accountancy Group of Utah	36	0.52%
23.	Turner Stone & Company	36	0.52%
24.	Sadler Gibb & Associates	32	0.46%
25.	WWC PC	31	0.45%
26.	Weinberg & Company	29	0.42%
27.	Cherry Bekaert	28	0.40%
28.	Gries & Associates	28	0.40%
29.	Audit Alliance	25	0.36%
30.	Haynie & Company	25	0.36%
31.	Assurance Dimensions	24	0.35%
32.	MNP	24	0.35%
33.	Armanino	23	0.33%
34.	Plante & Moran	23	0.33%
35.	Prager Metis	23	0.33%

SEC Registrant Clients

Excluding Special Purpose Acquisition Companies (SPACs)

Total Audit Firms: 251

Total Population: 6,243

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	1002	16.05%
2.	Deloitte & Touche	886	14.19%
3.	PricewaterhouseCoopers	719	11.52%
4.	KPMG	608	9.74%
5.	Grant Thornton	272	4.36%
6.	Marcum	235	3.76%
7.	BDO USA	188	3.01%
8.	BF Borgers	151	2.42%
9.	RSM US	136	2.18%
10.	Crowe	84	1.35%
11.	M&K CPAs	76	1.22%
12.	Moss Adams	76	1.22%
13.	Baker Tilly US	74	1.19%
14.	FORVIS	74	1.19%
15.	MaloneBailey	57	0.91%
16.	EisnerAmper	44	0.70%
17.	Fruci & Associates	43	0.69%
18.	RBSM	38	0.61%
19.	WithumSmith + Brown	38	0.61%
20.	CohnReznick	35	0.56%
21.	Turner Stone & Company	35	0.56%
22.	Sadler Gibb & Associates	30	0.48%
23.	WWC PC	29	0.46%
24.	Cherry Bekaert	28	0.45%
25.	Weinberg & Company	28	0.45%
26.	Gries & Associates	26	0.42%
27.	Audit Alliance	25	0.40%
28.	Haynie & Company	24	0.38%
29.	Armanino	23	0.37%
30.	Pinnacle Accountancy Group of Utah	23	0.37%
31.	Davidson & Company	22	0.35%
32.	MNP	22	0.35%
33.	Prager Metis	22	0.35%
34.	Assurance Dimensions	21	0.34%
35.	Plante & Moran	21	0.34%

SEC Registrant Clients

Special Purpose Acquisition Companies (SPACs) *Only*

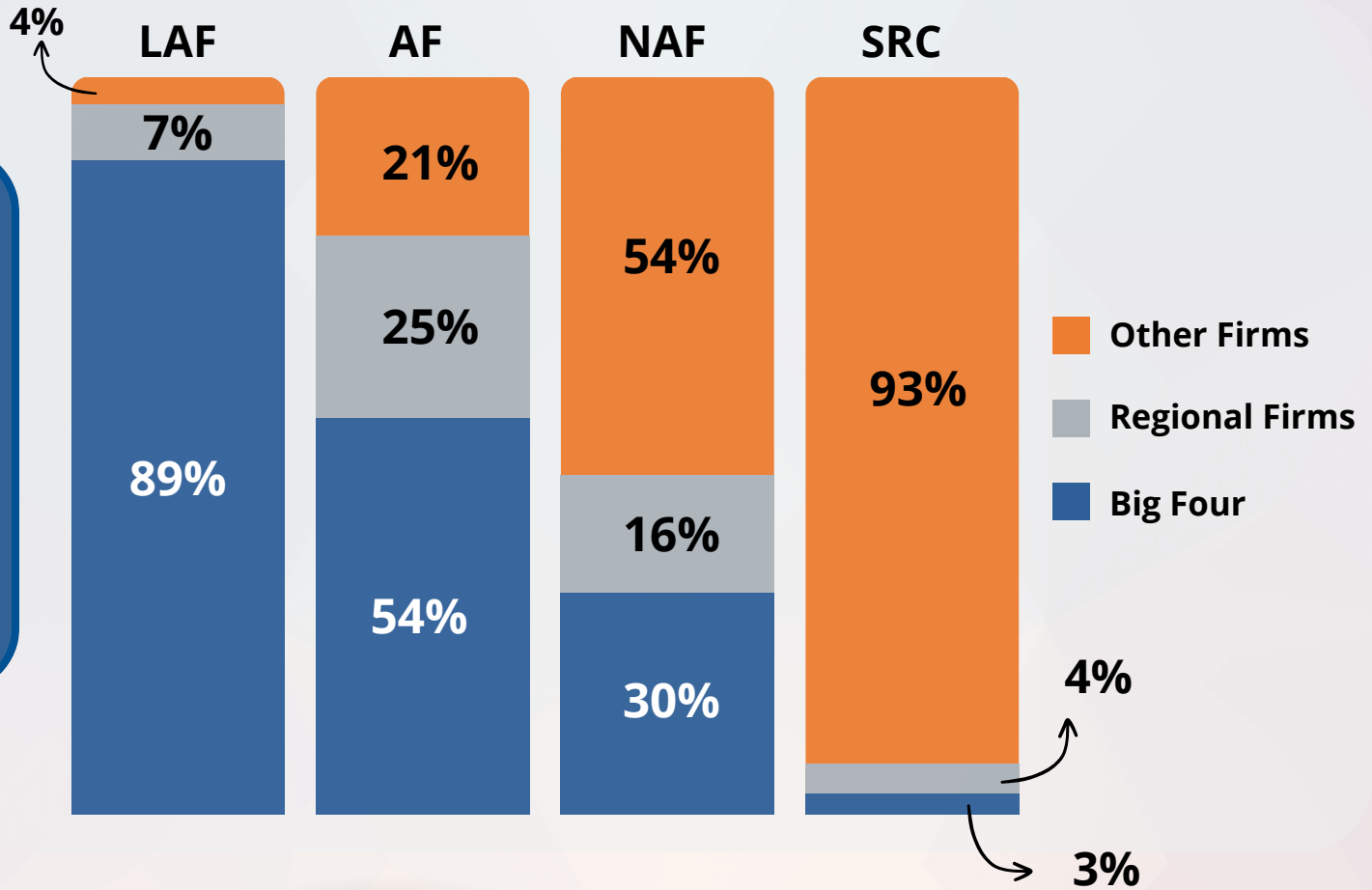
Total Audit Firms: 79

Total Population: 707

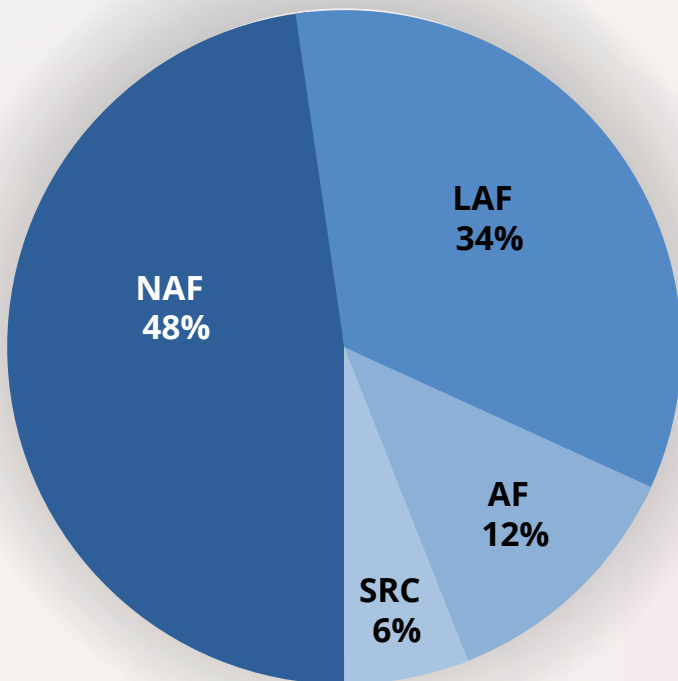
Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Marcum	286	40.45%
2.	WithumSmith + Brown	139	19.66%
3.	BF Borgers	36	5.09%
4.	BDO USA	33	4.67%
5.	MaloneBailey	26	3.68%
6.	UHY	20	2.83%
7.	Grant Thornton	16	2.26%
8.	Pinnacle Accountancy Group of Utah	13	1.84%
9.	Adeptus Partners	7	0.99%
10.	Michael Gillespie & Associates	7	0.99%
11.	Grassi & Co	6	0.85%
12.	Citrin Cooperman & Company	5	0.71%
13.	Olayinka Oyebola & Co	5	0.71%
14.	KPMG	4	0.57%
15.	M&K CPAs	4	0.57%
16.	Victor Mokuolu	4	0.57%
17.	Assurance Dimensions	3	0.42%
18.	Fruci & Associates	3	0.42%
19.	JP Centurion & Partners	3	0.42%
20.	M S Madhava Rao	3	0.42%
21.	TAAD	3	0.42%

COMPANY SIZE SUMMARY

MARKET SHARE



FILER STATUS



Filer Status	Clients
Non-Accelerated	2,977
Large Accelerated	2,130
Accelerated	762
Smaller Reporting Company	374

Large Accelerated Filers

Excluding SPACs

Total Audit Firms: 36

Total Population: 2,130

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	600	28.17%
2.	Deloitte & Touche	477	22.39%
3.	PricewaterhouseCoopers	449	21.08%
4.	KPMG	363	17.04%
5.	Grant Thornton	86	4.04%
6.	BDO USA	40	1.88%
7.	Crowe	27	1.27%
8.	RSM US	24	1.13%
9.	FORVIS	12	0.56%
10.	Marcum	10	0.47%
11.	Moss Adams	9	0.42%
12.	Baker Tilly US	6	0.28%
13.	Armanino	2	0.09%
14.	Rose Snyder & Jacobs LLP	2	0.09%
15.	Weaver & Tidwell	2	0.09%

Accelerated Filers

Excluding SPACs

Total Audit Firms: 67

Total Population: 762

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Deloitte & Touche	148	19.42%
2.	Ernst & Young	119	15.62%
3.	Grant Thornton	89	11.68%
4.	KPMG	76	9.97%
5.	PricewaterhouseCoopers	66	8.66%
6.	BDO USA	50	6.56%
7.	RSM US	39	5.12%
8.	Crowe	30	3.94%
9.	FORVIS	25	3.28%
10.	Moss Adams	14	1.84%
11.	Marcum	11	1.44%
12.	Elliott Davis	6	0.79%
13.	Baker Tilly US	5	0.66%
14.	Spicer Jeffries	5	0.66%
15.	Plante & Moran	4	0.52%
16.	Whitley Penn	4	0.52%
17.	Wolf & Company	4	0.52%
18.	BPM	3	0.39%
19.	CohnReznick	3	0.39%
20.	WithumSmith + Brown	3	0.39%
21.	Yount Hyde & Barbour	3	0.39%
22.	Armanino	2	0.26%
23.	Audit Alliance	2	0.26%
24.	Cherry Bekaert	2	0.26%
25.	EisnerAmper	2	0.26%
26.	Macias Gini & O'Connell	2	0.26%
27.	Mazars USA	2	0.26%
28.	PKF O'Connor Davies	2	0.26%
29.	Schneider Downs & Co	2	0.26%
30.	Wei Wei & Co	2	0.26%

Non-Accelerated Filers

Excluding SPACs

Total Audit Firms: 211

Total Population: 2,977

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	277	9.30%
2.	Deloitte & Touche	257	8.63%
3.	Marcum	210	7.05%
4.	PricewaterhouseCoopers	204	6.85%
5.	KPMG	168	5.64%
6.	BF Borgers	114	3.83%
7.	BDO USA	98	3.29%
8.	Grant Thornton	89	2.99%
9.	RSM US	69	2.32%
10.	Baker Tilly US	57	1.91%
11.	Moss Adams	51	1.71%
12.	MaloneBailey	50	1.68%
13.	M&K CPAs	43	1.44%
14.	Fruci & Associates	41	1.38%
15.	EisnerAmper	40	1.34%
16.	FORVIS	35	1.18%
17.	WithumSmith + Brown	32	1.07%
18.	CohnReznick	30	1.01%
19.	Sadler Gibb & Associates	30	1.01%
20.	Turner Stone & Company	30	1.01%
21.	RBSM	29	0.97%
22.	Crowe	26	0.87%
23.	WWC PC	26	0.87%
24.	Pinnacle Accountancy Group of Utah	22	0.74%
25.	Weinberg & Company	22	0.74%
26.	Audit Alliance	21	0.71%
27.	Cherry Bekaert	19	0.64%
28.	Haynie & Company	18	0.60%
29.	MNP	18	0.60%
30.	BPM	17	0.57%
31.	Haskell & White	17	0.57%
32.	SR Snodgrass	17	0.57%
33.	UHY LLP	17	0.57%

Smaller Reporting Companies

Excluding SPACs

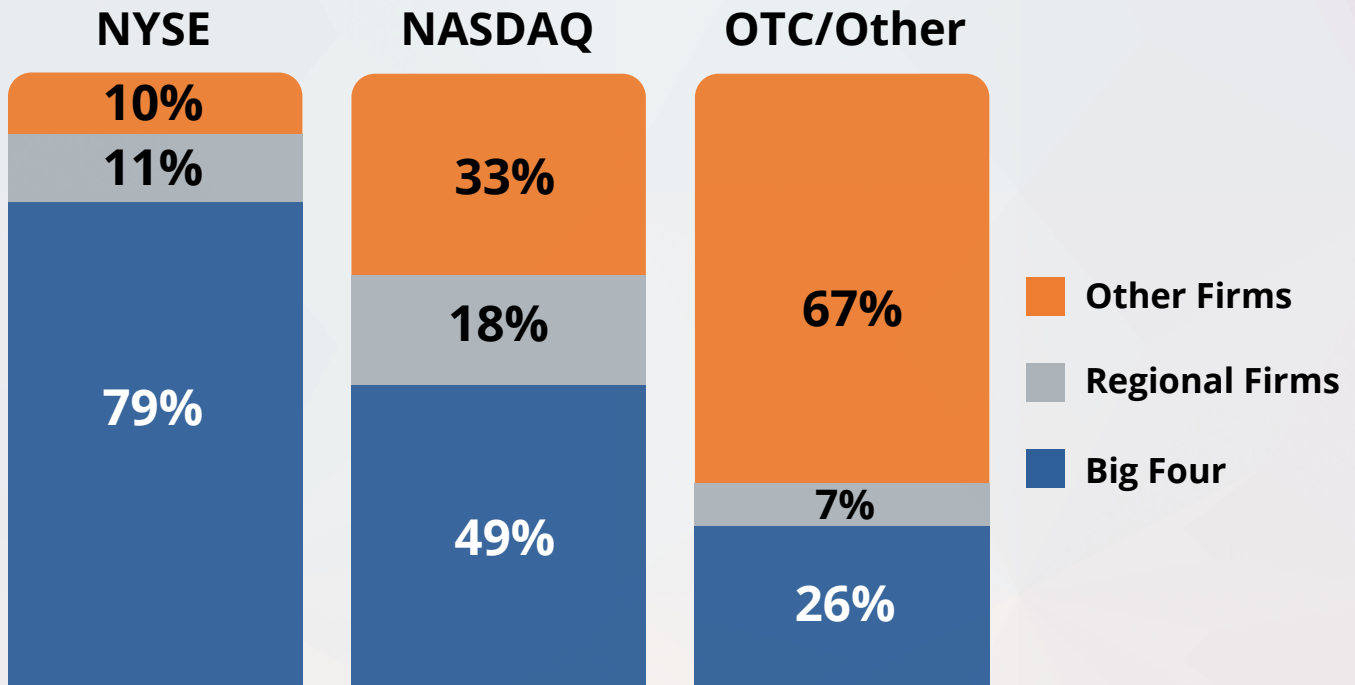
Total Audit Firms: 129

Total Population: 374

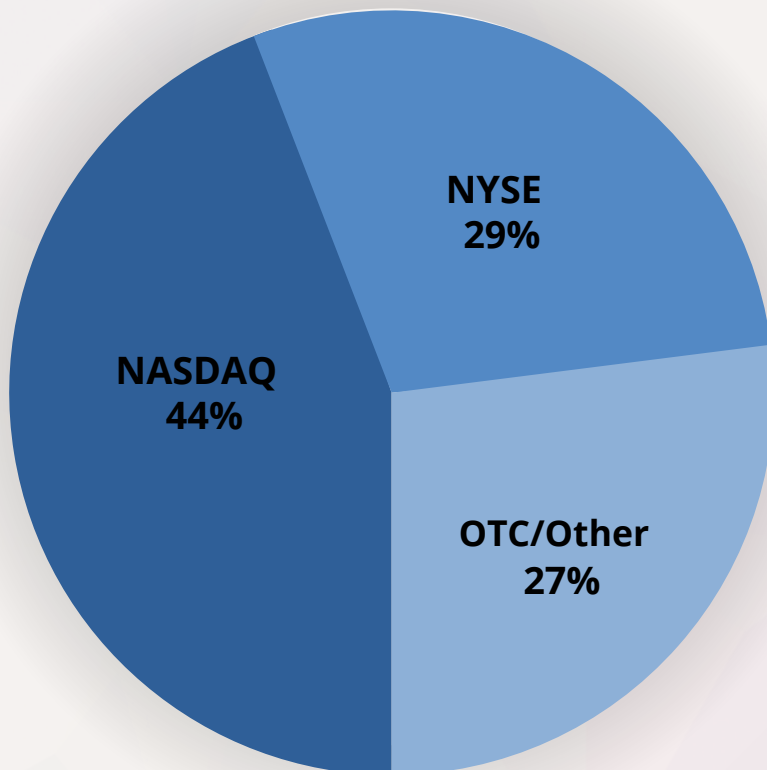
Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	BF Borgers	37	9.89%
2.	M&K CPAs	32	8.56%
3.	Gries & Associates	12	3.21%
4.	Accell Audit & Compliance	9	2.41%
5.	RBSM	9	2.41%
6.	Simon & Edward	9	2.41%
7.	Grant Thornton	8	2.14%
8.	JP Centurion & Partners	8	2.14%
9.	Assurance Dimensions	7	1.87%
10.	Baker Tilly US	6	1.60%
11.	Cherry Bekaert	6	1.60%
12.	Ernst & Young	6	1.60%
13.	Haynie & Company	6	1.60%
14.	MaloneBailey	6	1.60%
15.	Prager Metis	6	1.60%
16.	Victor Mokuolu	6	1.60%
17.	Weinberg & Company	6	1.60%
18.	Davidson & Company	5	1.34%
19.	TAAD	5	1.34%
20.	Turner Stone & Company	5	1.34%
21.	Assure CPA	4	1.07%
22.	Deloitte & Touche	4	1.07%
23.	Jack Shama	4	1.07%
24.	Macias Gini & O'Connell	4	1.07%
25.	Marcum	4	1.07%
26.	RSM US	4	1.07%

MARKET SUMMARY

MARKET SHARE



MARKET



Exchanges Clients	
NASDAQ	2,755
NYSE	1,802
OTC/Other	1,686

Excluding SPACs

NASDAQ*Excluding SPACs*

Total Audit Firms: 152

Total Population: 2,755

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	490	17.79%
2.	Deloitte & Touche	356	12.92%
3.	KPMG	268	9.73%
4.	PricewaterhouseCoopers	246	8.93%
5.	Grant Thornton	157	5.70%
6.	Marcum	146	5.30%
7.	BDO USA	115	4.17%
8.	RSM US	91	3.30%
9.	Crowe	69	2.50%
10.	FORVIS	60	2.18%
11.	Baker Tilly US	55	2.00%
12.	Moss Adams	46	1.67%
13.	EisnerAmper	27	0.98%
14.	MaloneBailey	25	0.91%
15.	CohnReznick	22	0.80%
16.	WithumSmith + Brown	22	0.80%
17.	BF Borgers CPA	19	0.69%
18.	Audit Alliance	17	0.62%
19.	Armanino	16	0.58%
20.	Wolf & Company	16	0.58%
21.	BPM	15	0.54%
22.	WWC PC	15	0.54%
23.	Yount Hyde & Barbour	15	0.54%
24.	SR Snodgrass	14	0.51%
25.	Cherry Bekaert	12	0.44%
26.	RBSM	12	0.44%
27.	UHY	12	0.44%
28.	Elliott Davis	11	0.40%
29.	Mayer Hoffman McCann	11	0.40%
30.	Plante & Moran	11	0.40%
31.	Whitley Penn	11	0.40%

NYSE*Excluding SPACs*

Total Audit Firms: 74

Total Population: 1,802

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	415	23.03%
2.	Deloitte & Touche	375	20.81%
3.	PricewaterhouseCoopers	356	19.76%
4.	KPMG	275	15.26%
5.	Grant Thornton	91	5.05%
6.	BDO USA	52	2.89%
7.	RSM US	31	1.72%
8.	Marcum	25	1.39%
9.	Moss Adams	20	1.11%
10.	WithumSmith + Brown	12	0.67%
11.	Crowe	9	0.50%
12.	FORVIS	8	0.44%
13.	Plante & Moran	7	0.39%
14.	Spicer Jeffries	7	0.39%
15.	Weaver & Tidwell	7	0.39%
16.	CohnReznick	6	0.33%
17.	EisnerAmper	6	0.33%
18.	PKF O'Connor Davies	6	0.33%
19.	Cherry Bekaert	5	0.28%
20.	Assure CPA	4	0.22%
21.	Armanino	3	0.17%
22.	BPM	3	0.17%
23.	Cohen & Company	3	0.17%
24.	Haskell & White	3	0.17%
25.	MaloneBailey	3	0.17%
26.	Sadler Gibb & Associates	3	0.17%
27.	Smythe	3	0.17%
28.	Whitley Penn	3	0.17%

OTC Markets / Other

Excluding SPACs

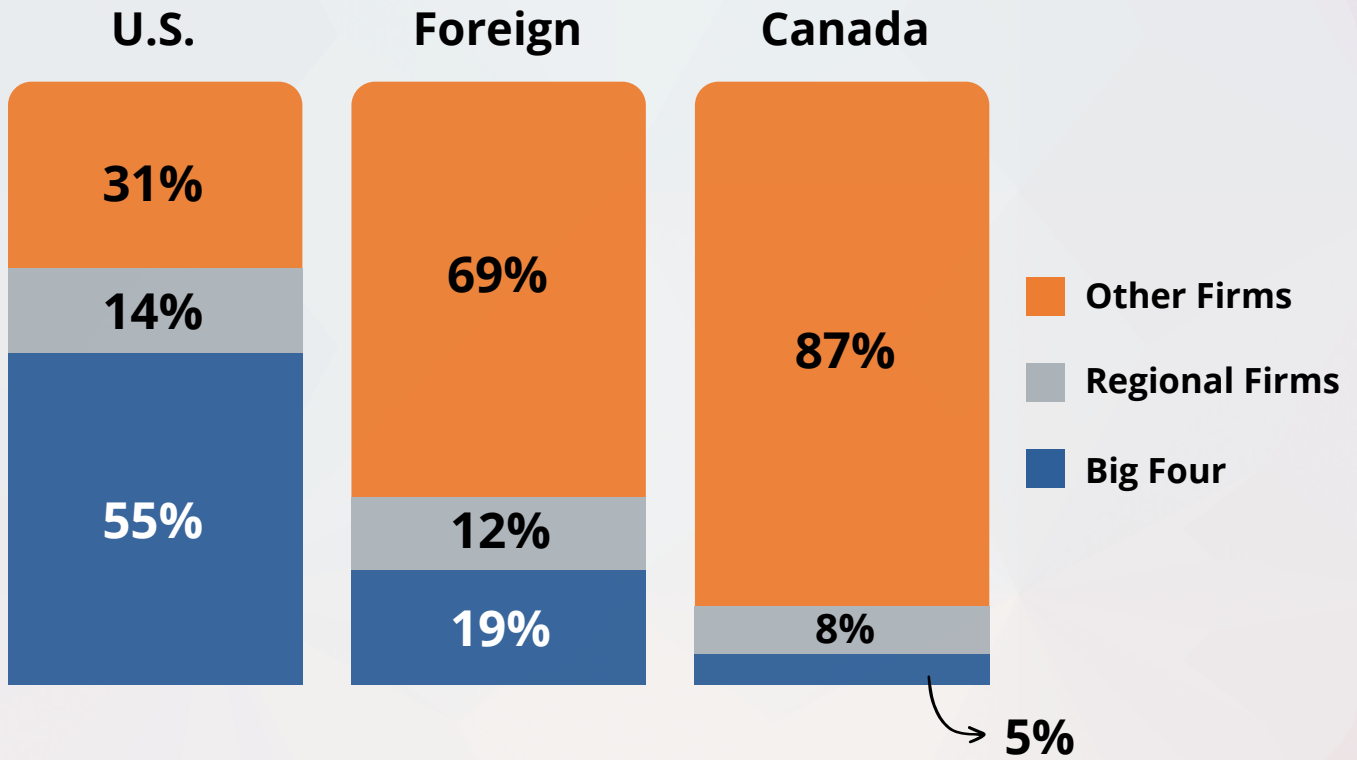
Total Audit Firms: 209

Total Population: 1,686

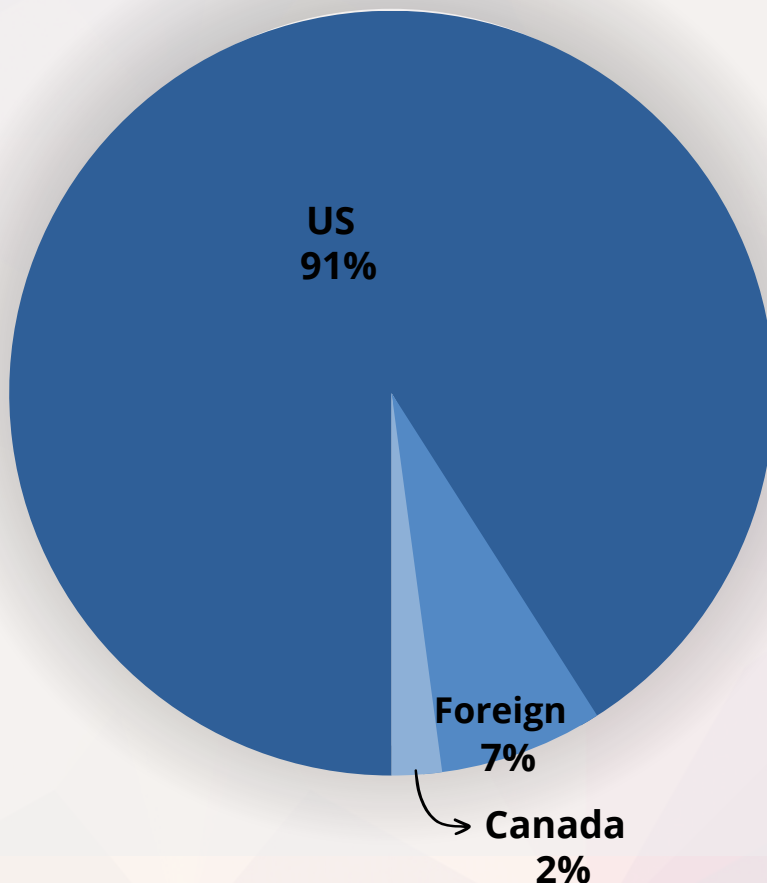
Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Deloitte & Touche	155	9.19%
2.	BF Borgers	130	7.71%
3.	PricewaterhouseCoopers	117	6.94%
4.	Ernst & Young	97	5.75%
5.	M&K CPAs	68	4.03%
6.	KPMG	65	3.86%
7.	Marcum	64	3.80%
8.	Fruci & Associates	39	2.31%
9.	MaloneBailey	29	1.72%
10.	Turner Stone & Company	29	1.72%
11.	Gries & Associates	26	1.54%
12.	RBSM	26	1.54%
13.	Grant Thornton	24	1.42%
14.	Pinnacle Accountancy Group of Utah	23	1.36%
15.	BDO USA	21	1.25%
16.	Assurance Dimensions	20	1.19%
17.	Sadler Gibb & Associates	20	1.19%
18.	Weinberg & Company	18	1.07%
19.	Baker Tilly US	17	1.01%
20.	Prager Metis	17	1.01%
21.	Accell Audit & Compliance	16	0.95%
22.	Davidson & Company	16	0.95%
23.	Haynie & Company	16	0.95%
24.	MNP	16	0.95%
25.	Macias Gini & O'Connell	15	0.89%
26.	Salberg & Company	15	0.89%
27.	Victor Mokuolu	15	0.89%
28.	JP Centurion & Partners	14	0.83%
29.	RSM US	14	0.83%
30.	WWC PC	13	0.77%
31.	Olayinka Oyebola & Co	12	0.71%
32.	TAAD	12	0.71%
33.	Cherry Bekaert	11	0.65%
34.	EisnerAmper	11	0.65%
35.	J&S Associate	11	0.65%

JURISDICTION SUMMARY

MARKET SHARE



COMPANY LOCATION



Location	Clients
US	5,679
Foreign	432
Canada	132

Excluding SPACs

United States

Excluding SPACs

Total Audit Firms: 223

Total Population: 5,679

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	978	17.22%
2.	Deloitte & Touche	868	15.28%
3.	PricewaterhouseCoopers	690	12.15%
4.	KPMG	590	10.39%
5.	Grant Thornton	269	4.74%
6.	BDO USA	185	3.26%
7.	Marcum	185	3.26%
8.	RSM US	132	2.32%
9.	BF Borgers	125	2.20%
10.	Crowe	84	1.48%
11.	Moss Adams	76	1.34%
12.	FORVIS	74	1.30%
13.	Baker Tilly US	71	1.25%
14.	M&K CPAs	69	1.22%
15.	EisnerAmper	44	0.77%
16.	MaloneBailey	42	0.74%
17.	WithumSmith + Brown	37	0.65%
18.	CohnReznick	35	0.62%
19.	Fruci & Associates	32	0.56%
20.	RBSM	32	0.56%
21.	Turner Stone & Company	31	0.55%
22.	Cherry Bekaert	28	0.49%
23.	Weinberg & Company	26	0.46%
24.	Sadler Gibb & Associates	24	0.42%
25.	Haynie & Company	23	0.41%
26.	Armanino	22	0.39%
27.	Assurance Dimensions	21	0.37%
28.	Pinnacle Accountancy Group of Utah	21	0.37%
29.	Plante & Moran	21	0.37%
30.	Prager Metis	21	0.37%
31.	BPM	20	0.35%
32.	Gries & Associates	20	0.35%
33.	Haskell & White	19	0.33%
34.	Wolf & Company	19	0.33%
35.	Yount Hyde & Barbour	19	0.33%

Foreign

Excluding SPACs

Total Audit Firms: 90

Total Population: 432

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Marcum*	42	9.72%
2.	PricewaterhouseCoopers	26	6.02%
3.	Ernst & Young	24	5.56%
4.	WWC PC	19	4.40%
5.	Audit Alliance	18	4.17%
6.	Deloitte & Touche	18	4.17%
7.	BF Borgers	17	3.94%
8.	KPMG	15	3.47%
9.	MaloneBailey	14	3.24%
10.	JP Centurion & Partners	13	3.01%
11.	YCM CPA	13	3.01%
12.	Onestop Assurance	11	2.55%
13.	Wei Wei & Co	11	2.55%
14.	Ziv Haft	9	2.08%
15.	J&S Associate	8	1.85%
16.	TAAD	8	1.85%
17.	Centurion ZD	7	1.62%
18.	TPS Thayer	7	1.62%
19.	Assentsure	6	1.39%
20.	RBSM	6	1.39%
21.	Shandong Haoxin	6	1.39%
22.	ZH CPA	6	1.39%
23.	Enrome	5	1.16%
24.	Gries & Associates	5	1.16%
25.	Kreit & Chiu	5	1.16%
26.	Pan-China Singapore	5	1.16%
27.	PKF Littlejohn	5	1.16%
28.	Fruci & Associates	4	0.93%
29.	KCCW Accountancy	4	0.93%
30.	M&K CPAs	4	0.93%
31.	Olayinka Oyebola & Co	4	0.93%
32.	RSM US	4	0.93%

JURISDICTION

*In September 2022, Marcum's New York firm, Marcum Bernstein & Pinchuk, rebranded to Marcum Asia CPAs. Their business mainly focuses on Chinese companies listed on U.S. stock markets.

Canada

Excluding SPACs

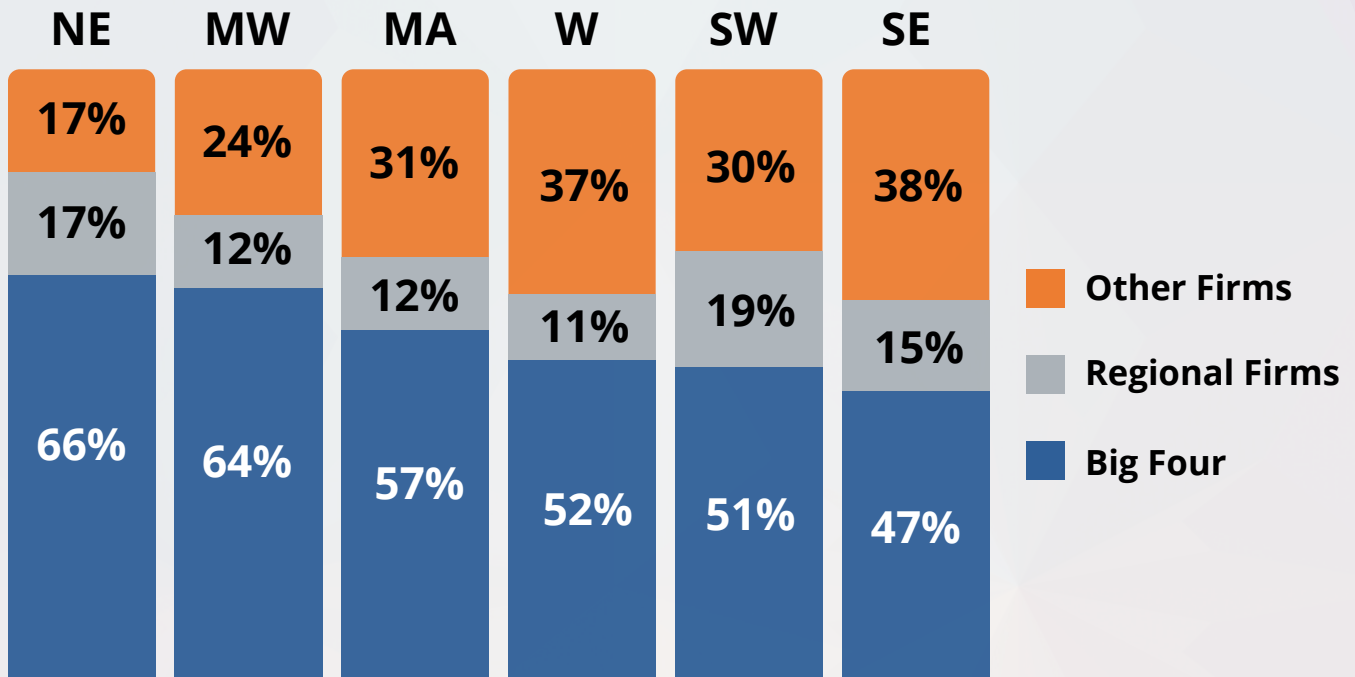
Total Audit Firms: 47

Total Population: 132

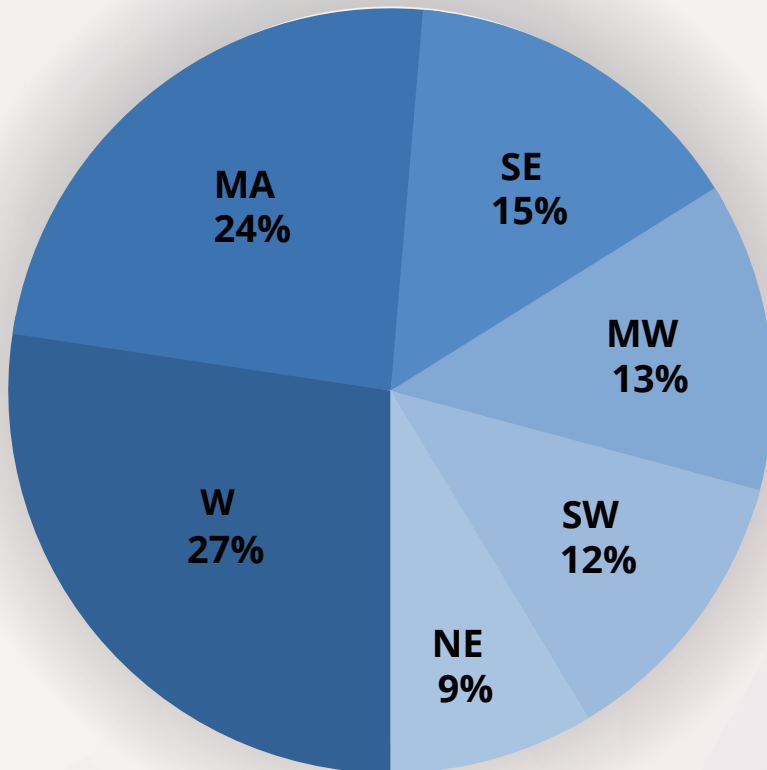
Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	MNP	18	13.64%
2.	Davidson & Company	12	9.09%
3.	BF Borgers	9	6.82%
4.	Marcum	8	6.06%
5.	Smythe	8	6.06%
6.	DeVisser Gray	7	5.30%
7.	Fruci & Associates	7	5.30%
8.	Sadler Gibb & Associates	5	3.79%
9.	Dale Matheson Carr-Hilton LaBonte	3	2.27%
10.	KPMG	3	2.27%
11.	Kreston GTA	3	2.27%
12.	M&K CPAs	3	2.27%
13.	PricewaterhouseCoopers	3	2.27%
14.	Turner Stone & Company	3	2.27%
15.	Grant Thornton	2	1.52%
16.	Harbourside CPA	2	1.52%
17.	KR Margetson	2	1.52%
18.	Macias Gini & O'Connell	2	1.52%
19.	Manning Elliott	2	1.52%
20.	Reliant CPA	2	1.52%
21.	TPS Thayer	2	1.52%

U.S. REGION SUMMARY

MARKET SHARE



U.S. REGION



Region	Clients
West	1,555
Mid-Atlantic	1,361
Southeast	838
Midwest	743
Southwest	690
New England	492

Excluding SPACs

West

(AK, CA, CO, HI, ID, MT, NV, OR, UT, WA, WY)
Excluding SPACs

Total Audit Firms: 117

Total Population: 1,555

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	272	17.49%
2.	Deloitte & Touche	224	14.41%
3.	KPMG	157	10.10%
4.	PricewaterhouseCoopers	150	9.65%
5.	BDO USA	66	4.24%
6.	Marcum	55	3.54%
7.	Moss Adams	55	3.54%
8.	BF Borgers	52	3.34%
9.	Grant Thornton	34	2.19%
10.	M&K CPAs	28	1.80%
11.	Baker Tilly	25	1.61%
12.	Crowe	20	1.29%
13.	WithumSmith + Brown	19	1.22%
14.	Fruci & Associates	17	1.09%
15.	Pinnacle Accountancy Group of Utah	17	1.09%
16.	RSM US	16	1.03%
17.	Spicer Jeffries	16	1.03%
18.	Armanino	14	0.90%
19.	BPM	14	0.90%
20.	Haynie & Company	14	0.90%
21.	Weinberg & Company	14	0.90%
22.	MaloneBailey	13	0.84%
23.	Assure CPA	12	0.77%
24.	Haskell & White	12	0.77%
25.	Sadler Gibb & Associates	12	0.77%
26.	Gries & Associates	10	0.64%
27.	Macias Gini & O'Connell	10	0.64%
28.	RBSM	10	0.64%
29.	Plante & Moran	9	0.58%
30.	dbbmckennon	6	0.39%
31.	EisnerAmper	6	0.39%
32.	Rose Snyder & Jacobs	6	0.39%
33.	Simon & Edward	6	0.39%

Mid-Atlantic (DE, KY, MD, NJ, NY, PA, VA, WV, Washington DC)

Excluding SPACs

Total Audit Firms: 116

Total Population: 1,361

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	236	17.34%
2.	Deloitte & Touche	193	14.18%
3.	PricewaterhouseCoopers	179	13.15%
4.	KPMG	162	11.90%
5.	Marcum	63	4.63%
6.	Grant Thornton	47	3.45%
7.	BDO USA	30	2.20%
8.	Crowe	30	2.20%
9.	RSM US	30	2.20%
10.	BF Borgers	28	2.06%
11.	EisnerAmper	24	1.76%
12.	Baker Tilly US	23	1.69%
13.	Yount Hyde & Barbour	19	1.40%
14.	CohnReznick	18	1.32%
15.	SR Snodgrass	15	1.10%
16.	FORVIS	14	1.03%
17.	Mazars USA	10	0.73%
18.	Prager Metis	9	0.66%
19.	Salberg & Company	8	0.59%
20.	Victor Mokuolu	8	0.59%
21.	Freed Maxick	7	0.51%
22.	Wolf & Company	7	0.51%
23.	Audit Alliance	6	0.44%
24.	Cherry Bekaert	6	0.44%
25.	Grassi & Co	6	0.44%
26.	M&K CPAs	6	0.44%
27.	Morison Cogen	6	0.44%
28.	Turner Stone & Company	6	0.44%
29.	UHY	6	0.44%
30.	WithumSmith + Brown	6	0.44%
31.	Fruci & Associates	5	0.37%
32.	RBSM	5	0.37%
33.	Rosenberg Rich Baker Berman & Co	5	0.37%

Southeast (AL, AR, FL, GA, LA, MO, MS, NC, SC, TN, Puerto Rico)

Excluding SPACs

Total Audit Firms: 107

Total Population: 838

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	119	14.20%
2.	Deloitte & Touche	115	13.72%
3.	PricewaterhouseCoopers	93	11.10%
4.	KPMG	70	8.35%
5.	Grant Thornton	56	6.68%
6.	BDO USA	30	3.58%
7.	FORVIS	29	3.46%
8.	Marcum	22	2.63%
9.	BF Borgers	21	2.51%
10.	Cherry Bekaert	16	1.91%
11.	RSM US	16	1.91%
12.	M&K CPAs	13	1.55%
13.	MaloneBailey	13	1.55%
14.	Assurance Dimensions	12	1.43%
15.	Crowe	11	1.31%
16.	Elliott Davis	10	1.19%
17.	Fruci & Associates	9	1.07%
18.	Accell Audit & Compliance	7	0.84%
19.	CohnReznick	7	0.84%
20.	Turner Stone & Company	7	0.84%
21.	D Brooks & Associates	5	0.60%
22.	Sadler Gibb & Associates	5	0.60%
23.	Salberg & Company	5	0.60%
24.	Wipfli	5	0.60%
25.	WithumSmith + Brown	5	0.60%
26.	EisnerAmper	4	0.48%
27.	Gries & Associates	4	0.48%
28.	Haskell & White	4	0.48%
29.	Horne	4	0.48%
30.	Morison Cogen	4	0.48%
31.	MSL CPAs	4	0.48%
32.	Prager Metis	4	0.48%
33.	RBSM	4	0.48%

Midwest

(IA, IL, IN, KS, MI, MN, ND, NE, OH, SD, WI)
Excluding SPACs

Total Audit Firms: 62

Total Population: 743

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Deloitte & Touche	158	21.27%
2.	Ernst & Young	133	17.90%
3.	PricewaterhouseCoopers	115	15.48%
4.	KPMG	69	9.29%
5.	Grant Thornton	39	5.25%
6.	RSM US	29	3.90%
7.	FORVIS	23	3.10%
8.	BDO USA	18	2.42%
9.	Crowe	17	2.29%
10.	Boulay	14	1.88%
11.	Baker Tilly US	13	1.75%
12.	Plante & Moran	8	1.08%
13.	BF Borgers	7	0.94%
14.	Wipfli	7	0.94%
15.	RBSM	6	0.81%
16.	Eide Bailly	5	0.67%
17.	M&K CPAs	5	0.67%
18.	GBQ Partners	4	0.54%
19.	Marcum	4	0.54%
20.	WithumSmith + Brown	4	0.54%
21.	Cherry Bekaert	3	0.40%
22.	EisnerAmper	3	0.40%
23.	SR Snodgrass	3	0.40%
24.	UHY	3	0.40%
25.	Weinberg & Company	3	0.40%

Southwest (AZ, NM, OK, TX)

Excluding SPACs

Total Audit Firms: 73

Total Population: 690

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	120	17.39%
2.	Deloitte & Touche	81	11.74%
3.	KPMG	80	11.59%
4.	PricewaterhouseCoopers	74	10.72%
5.	Grant Thornton	70	10.14%
6.	BDO USA	25	3.62%
7.	Marcum	18	2.61%
8.	RSM US	18	2.61%
9.	Weaver & Tidwell	17	2.46%
10.	M&K CPAs	14	2.03%
11.	Whitley Penn	14	2.03%
12.	Moss Adams	12	1.74%
13.	Turner Stone & Company	12	1.74%
14.	BF Borgers	11	1.59%
15.	MaloneBailey	8	1.16%
16.	FORVIS	6	0.87%
17.	RBSM	6	0.87%
18.	Pannell Kerr Forster of Texas	5	0.72%
19.	CohnReznick	4	0.58%
20.	Farmer Fuqua & Huff	4	0.58%
21.	Ham Langston & Brezina	4	0.58%
22.	Haynie & Company	4	0.58%
23.	HoganTaylor	4	0.58%
24.	PWR	4	0.58%
25.	Armanino	3	0.43%
26.	Baker Tilly US	3	0.43%
27.	BPM	3	0.43%
28.	Prager Metis	3	0.43%
29.	Semple Marchal & Cooper	3	0.43%

New England (CT, MA, ME, NH, RI, VT)*Excluding SPACs*

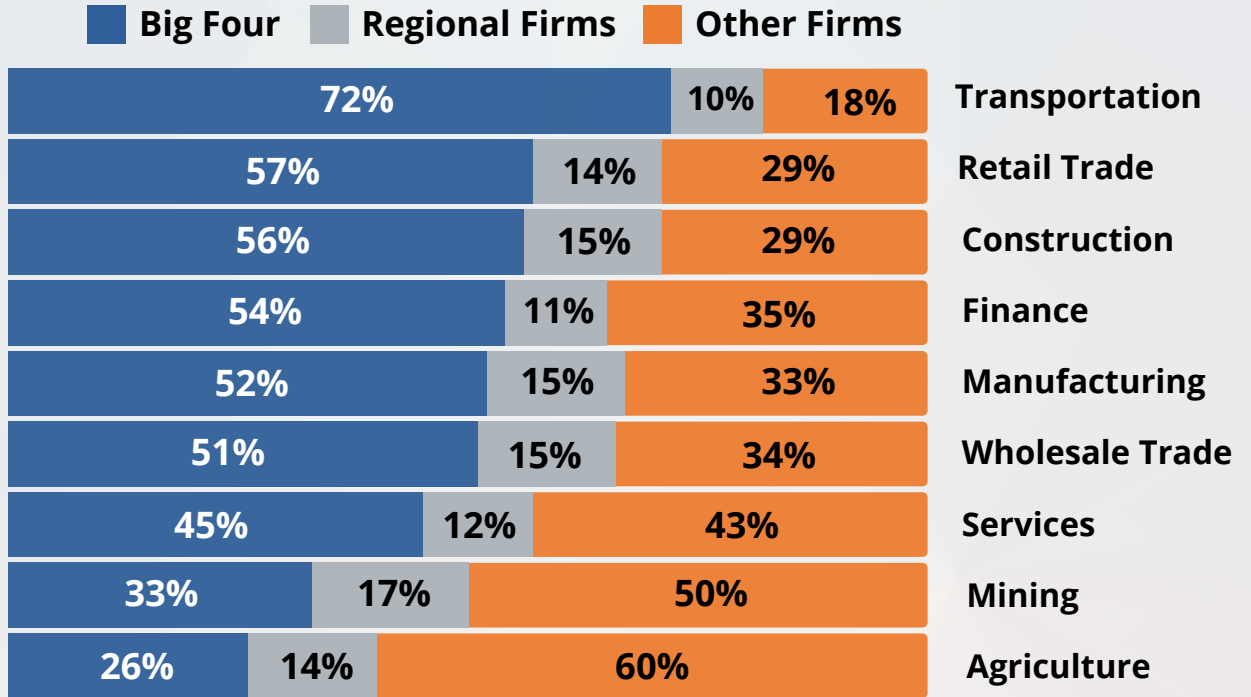
Total Audit Firms: 42

Total Population: 492

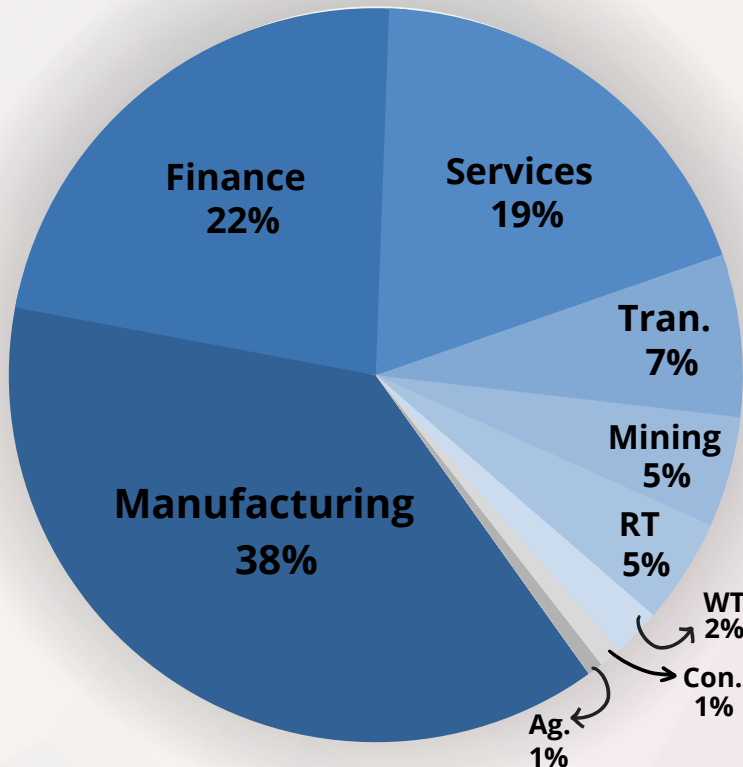
Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	98	19.92%
2.	Deloitte & Touche	97	19.72%
3.	PricewaterhouseCoopers	79	16.06%
4.	KPMG	52	10.57%
5.	Grant Thornton	23	4.67%
6.	Marcum	23	4.67%
7.	RSM US	23	4.67%
8.	BDO USA	16	3.25%
9.	Wolf & Company	12	2.44%
10.	BF Borgers	6	1.22%
11.	Baker Tilly US	5	1.02%
12.	EisnerAmper	5	1.02%
13.	Baker Newman & Noyes	4	0.81%
14.	CohnReznick	4	0.81%
15.	Crowe	4	0.81%
16.	Stowe & Degon	4	0.81%
17.	Berry Dunn McNeil & Parker	3	0.61%
18.	M&K CPAs	3	0.61%
19.	MaloneBailey	3	0.61%
20.	Moss Adams	2	0.41%
21.	Pinnacle Accountancy Group of Utah	2	0.41%
22.	PKF O'Connor Davies	2	0.41%
23.	Weinberg & Company	2	0.41%
24.	WithumSmith + Brown	2	0.41%

INDUSTRY SUMMARY

MARKET SHARE



INDUSTRY



Industry	Clients
Manufacturing	2,361
Finance	1,412
Services	1,192
Transportation	447
Mining	304
Retail Trade	290
Wholesale Trade	133
Construction	62
Agriculture	42

Excluding SPACs

Manufacturing

(SIC Codes 20** through 39**)

Excluding SPACs

Total Audit Firms: 160

Total Population: 2,361

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	460	19.48%
2.	Deloitte & Touche	283	11.99%
3.	PricewaterhouseCoopers	274	11.61%
4.	KPMG	206	8.73%
5.	Marcum	115	4.87%
6.	Grant Thornton	105	4.45%
7.	BDO USA	83	3.52%
8.	RSM US	52	2.20%
9.	BF Borgers	47	1.99%
10.	Baker Tilly US	36	1.52%
11.	M&K CPAs	29	1.23%
12.	EisnerAmper	28	1.19%
13.	Moss Adams	28	1.19%
14.	WithumSmith + Brown	25	1.06%
15.	Fruci & Associates	21	0.89%
16.	CohnReznick	19	0.80%
17.	MaloneBailey	18	0.76%
18.	Weinberg & Company	18	0.76%
19.	BPM	15	0.64%
20.	Haskell & White	15	0.64%
21.	Armanino	14	0.59%
22.	Sadler Gibb & Associates	14	0.59%
23.	Cherry Bekaert	13	0.55%
24.	Mayer Hoffman McCann	12	0.51%
25.	WWC PC	12	0.51%
26.	Gries & Associates	11	0.47%
27.	Haynie & Company	10	0.42%
28.	Macias Gini & O'Connell	10	0.42%
29.	RBSM	10	0.42%
30.	Wolf & Company	10	0.42%
31.	Mazars USA	9	0.38%

Finance, Insurance & Real Estate (SIC Codes 60** through 67**)*Excluding SPACs*

Total Audit Firms: 120

Total Population: 1,412

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Deloitte & Touche	211	14.94%
2.	Ernst & Young	196	13.88%
3.	PricewaterhouseCoopers	182	12.89%
4.	KPMG	168	11.90%
5.	Crowe	73	5.17%
6.	FORVIS	57	4.04%
7.	RSM US	48	3.40%
8.	BDO USA	40	2.83%
9.	Grant Thornton	38	2.69%
10.	Marcum	33	2.34%
11.	Moss Adams	22	1.56%
12.	Yount Hyde & Barbour	19	1.35%
13.	Baker Tilly US	18	1.27%
14.	SR Snodgrass	18	1.27%
15.	Spicer Jeffries	16	1.13%
16.	Elliott Davis	14	0.99%
17.	BF Borgers	13	0.92%
18.	Plante & Moran	11	0.78%
19.	MaloneBailey	9	0.64%
20.	Boulay	8	0.57%
21.	Wolf & Company	8	0.57%
22.	CohnReznick	7	0.50%
23.	EisnerAmper	7	0.50%
24.	Mazars USA	7	0.50%
25.	Weaver & Tidwell	7	0.50%
26.	Cherry Bekaert	6	0.42%
27.	Cohen & Company	6	0.42%
28.	Audit Alliance	5	0.35%
29.	Bonadio & Co	5	0.35%
30.	RBSM	5	0.35%
31.	Wipfli	5	0.35%

Services (SIC Codes 70** through 89**)

Excluding SPACs

Total Audit Firms: 144

Total Population: 1,192

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	166	13.93%
2.	Deloitte & Touche	149	12.50%
3.	PricewaterhouseCoopers	129	10.82%
4.	KPMG	91	7.63%
5.	Marcum	56	4.70%
6.	BF Borgers	52	4.36%
7.	Grant Thornton	43	3.61%
8.	BDO USA	29	2.43%
9.	M&K CPAs	19	1.59%
10.	MaloneBailey	15	1.26%
11.	RSM US	15	1.26%
12.	Moss Adams	14	1.17%
13.	Baker Tilly US	13	1.09%
14.	RBSM	13	1.09%
15.	Turner Stone & Company	13	1.09%
16.	Fruci & Associates	11	0.92%
17.	Pinnacle Accountancy Group of Utah	10	0.84%
18.	JP Centurion & Partners	9	0.76%
19.	Prager Metis	9	0.76%
20.	Assurance Dimensions	8	0.67%
21.	Audit Alliance	8	0.67%
22.	Gries & Associates	8	0.67%
23.	Haynie & Company	8	0.67%
24.	Onestop Assurance	8	0.67%
25.	Salberg & Company	8	0.67%
26.	UHY	8	0.67%
27.	WithumSmith + Brown	8	0.67%

Transportation, Communications & Utilities (SIC Codes 40** through 49**)

Excluding SPACs

Total Audit Firms: 58

Total Population: 447

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Deloitte & Touche	124	27.74%
2.	PricewaterhouseCoopers	79	17.67%
3.	Ernst & Young	60	13.42%
4.	KPMG	57	12.75%
5.	Grant Thornton	28	6.26%
6.	BF Borgers	10	2.24%
7.	BDO USA	7	1.57%
8.	Marcum	7	1.57%
9.	M&K CPAs	5	1.12%
10.	RSM US	4	0.89%
11.	Audit Alliance	3	0.67%
12.	Baker Tilly US	3	0.67%
13.	MaloneBailey	3	0.67%
14.	Pinnacle Accountancy Group of Utah	3	0.67%
15.	Sadler Gibb & Associates	3	0.67%
16.	Fruci & Associates	2	0.45%
17.	Gries & Associates	2	0.45%
18.	Moss Adams	2	0.45%
19.	RBSM	2	0.45%
20.	Salberg & Company	2	0.45%
21.	TAAD	2	0.45%
22.	Turner Stone & Company	2	0.45%
23.	Urish Popeck & Co	2	0.45%

Mining (SIC Codes 10** through 14**)

Excluding SPACs

Total Audit Firms: 62

Total Population: 304

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	32	10.53%
2.	Deloitte & Touche	28	9.21%
3.	Grant Thornton	28	9.21%
4.	KPMG	23	7.57%
5.	PricewaterhouseCoopers	18	5.92%
6.	BF Borgers	16	5.26%
7.	BDO USA	13	4.28%
8.	Marcum	9	2.96%
9.	MNP	9	2.96%
10.	Davidson & Company	8	2.63%
11.	Assure CPA	7	2.30%
12.	DeVisser Gray	7	2.30%
13.	Weaver & Tidwell	7	2.30%
14.	MaloneBailey	6	1.97%
15.	Moss Adams	6	1.97%
16.	RBSM	6	1.97%
17.	Gries & Associates	5	1.64%
18.	M&K CPAs	5	1.64%
19.	Fruci & Associates	4	1.32%
20.	Haynie & Company	4	1.32%
21.	Sadler Gibb & Associates	4	1.32%
22.	Turner Stone & Company	4	1.32%
23.	Ham Langston & Brezina	3	0.99%
24.	Plante & Moran	3	0.99%
25.	RSM US	3	0.99%
26.	Smythe	3	0.99%
27.	Armanino	2	0.66%
28.	Dale Matheson Carr-Hilton LaBonte	2	0.66%
29.	Horne	2	0.66%
30.	KCCW Accountancy	2	0.66%
31.	Kreston GTA	2	0.66%
32.	Pannell Kerr Forster of Texas	2	0.66%
33.	TAAD	2	0.66%

Retail Trade (SIC Codes 52** through 59**)

Excluding SPACs

Total Audit Firms: 56

Total Population: 290

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Deloitte & Touche	52	17.93%
2.	KPMG	47	16.21%
3.	Ernst & Young	46	15.86%
4.	PricewaterhouseCoopers	20	6.90%
5.	Grant Thornton	16	5.52%
6.	Marcum	9	3.10%
7.	BDO USA	8	2.76%
8.	M&K CPAs	7	2.41%
9.	RSM US	7	2.41%
10.	BF Borgers	5	1.72%
11.	MaloneBailey	5	1.72%
12.	CohnReznick	3	1.03%
13.	Frucci & Associates	3	1.03%
14.	JP Centurion & Partners	3	1.03%
15.	Macias Gini & O'Connell	3	1.03%
16.	Sadler Gibb & Associates	3	1.03%
17.	Shandong Haoxin	3	1.03%
18.	Assurance Dimensions	2	0.69%
19.	Cherry Bekaert	2	0.69%
20.	D Brooks & Associates	2	0.69%
21.	Frazier & Deeter	2	0.69%
22.	KCCW Accountancy	2	0.69%
23.	Moss Adams	2	0.69%
24.	Pinnacle Accountancy Group of Utah	2	0.69%
25.	Simon & Edward	2	0.69%
26.	Turner Stone & Company	2	0.69%
27.	WWC PC	2	0.69%
28.	YCM CPA	2	0.69%

Wholesale Trade (SIC Codes 50** through 51**)*Excluding SPACs*

Total Audit Firms: 40

Total Population: 133

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	26	19.55%
2.	Deloitte & Touche	20	15.04%
3.	KPMG	12	9.02%
4.	PricewaterhouseCoopers	10	7.52%
5.	Grant Thornton	9	6.77%
6.	BDO USA	7	5.26%
7.	M&K CPAs	5	3.76%
8.	BF Borgers	4	3.01%
9.	Marcum	3	2.26%
10.	Audit Alliance	2	1.50%
11.	HoganTaylor	2	1.50%
12.	J&S Associate	2	1.50%
13.	Olayinka Oyebola & Co	2	1.50%
14.	Whitley Penn	2	1.50%
15.	WWC PC	2	1.50%

Construction (SIC Codes 15** through 17**)*Excluding SPACs*

Total Audit Firms: 22

Total Population: 62

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Ernst & Young	13	20.97%
2.	Deloitte & Touche	12	19.35%
3.	PricewaterhouseCoopers	6	9.68%
4.	Grant Thornton	4	6.45%
5.	KPMG	4	6.45%
6.	RSM US	4	6.45%
7.	BF Borgers	2	3.23%
8.	Crowe	2	3.23%
9.	Moss Adams	2	3.23%

Agriculture (SIC Codes 01** through 09**)*Excluding SPACs*

Total Audit Firms: 26

Total Population: 42

Rank	Audit Firm	SEC Registrant Clients	Market Share
1.	Deloitte & Touche	7	16.67%
2.	Ernst & Young	3	7.14%
3.	Marcum	3	7.14%
4.	BF Borgers	2	4.76%
5.	Davidson & Company	2	4.76%
6.	M&K CPAs	2	4.76%
7.	RSM US	2	4.76%
8.	Turner Stone & Company	2	4.76%
9.	Wei Wei & Co	2	4.76%

DATABASE OVERVIEW

The Audit Analytics Auditor Engagements database provides the most up-to-date information available about who audits companies with securities filing with the SEC. Using data from our Audit Opinion and Auditor Changes databases, we identify the current auditor of record.

The database allows researchers to filter audit firm engagement by company demographic data such as industry, financial size, filer status designation, location, audit fees, and any number of peer groups. In addition, the database allows for benchmarking auditor-client relationships by auditor tenure.

The relational nature of the Audit Analytics databases allows researchers to introduce and compare audit firm engagements into other data sets, such as legal exposures, financial restatements, shareholder votes against auditor ratification, audit fees, internal control reports, and other data populations. This content extension further allows an analyst to identify opportunities and market patterns that would not be readily apparent without performing this layered approach.



ABOUT US

Whether for market intelligence, risk management, compliance, or research and public policy, Audit Analytics provides the highly structured data you need to make informed decisions.

Our expert team meticulously collects, organizes, and analyzes data – making it easy for our customers to find what they need to know. We are trusted to simplify the complex; to illuminate trends; and to reveal actionable insights.

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