

Accounting + Oversight

# ACCOUNTING AND AUDITING ENFORCEMENT RELEASES

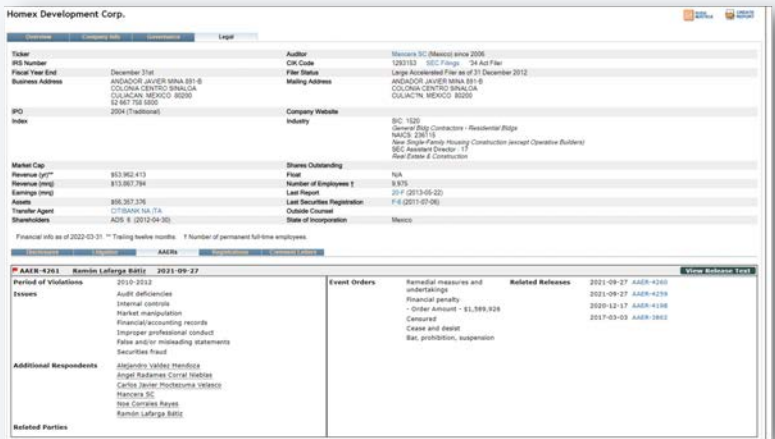
Uncover financial reporting misconduct and the cases raised against them.

The Accounting and Auditing Enforcement Releases (AAERs) database contains detailed information about SEC enforcement actions against public and private companies, auditors, law firms, and individuals.

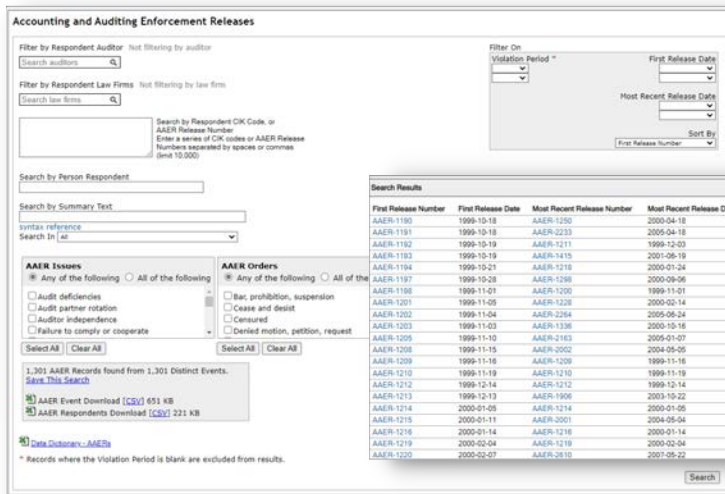
- Easily Identify enforcement actions where an auditor was named as a respondent.
- Track types of violations using our proprietary list of issues.

## FEATURED DATA POINTS

- Enforcement action outcomes including:
  - Respondent Orders
  - Financial penalty amounts and bars
  - Prohibitions
  - Suspensions
  - Reinstatements



- Key fields including Violations, Issues, Respondents, Respondent Orders, and Related Parties.
- Summaries of specific violations in the AAER Event download.
- Data on each respondent in each AAER in the AAER Respondent download.



First Release Number	First Release Date	Most Recent Release Number	Most Recent Release Date	Entity Respondents	Audit Firm Respondents	Auditor Affiliate Respondents	Person Respondents	Issues	Period of Violation
AAER-1190	1999-10-18	AAER-1250	2000-04-18	THOR INDUSTRIES INC			Bradley J Buchanan (Employee)	Internal controls (False and...	
AAER-1191	1999-10-18	AAER-2233	2005-04-18				Jerry M Vitalek (CPA/CEO/Presid...	Securities fraud (Financial...	
AAER-1192	1999-10-19	AAER-2111	1999-12-23				David E Stevenson (President/C...	Financial accounting records I...	1996-1998
AAER-1193	1999-10-19	AAER-7415	2001-06-19				Albert Glenn Yenser (CPA)	Financial accounting records I...	
AAER-1194	1999-10-21	AAER-1218	2000-01-24				Lee R Fontaine (CPA/Manager of...	Financial accounting records I...	1993-1994
AAER-1197	1999-10-28	AAER-1268	2000-09-06	ABS INDUSTRIES INC /DE/			John M Munkie (Controller /C...	Securities fraud (False and...	1991-1995
AAER-1198	1999-11-01	AAER-1200	1999-11-01				Jessie E Hunt (First VP) / In...	Financial accounting records I...	
AAER-1201	1999-11-09	AAER-1228	2000-02-14				J Edwards Cox (I) / Alan K Bur...	Financial accounting records I...	
AAER-1202	1999-11-04	AAER-2254	2005-06-24				Robert W Armstrong III (VP /Na...	Improper professional conduct...	1991-1995
AAER-1203	1999-11-03	AAER-1138	2000-10-16	FAIRSAIN TECHNOLOGIES INC /CA/			Charles W McWayne (CEO) / Cha...	Securities fraud (Financial...	1992-1995
AAER-1205	1999-11-10	AAER-1163	2000-01-01				Jimmy J Cluckworth (Executive V...	False and/or misleading statem...	1992-1995
AAER-1208	1999-11-15	AAER-2002	2004-05-05	CRG Liquidator CO	Moore Stephens Chartered Accou...		Rudolf J Viesseberger (Direct...	Internal controls (Financial...	
AAER-1209	1999-11-16	AAER-1209	1999-11-16	Accelerate Diagnostics, Inc			James Osdon (I) / Henry J Fin...	False and/or misleading statem...	1997-1999
AAER-1210	1999-11-19	AAER-1210	1999-11-19				Michael J Hooper (Auditor/CPA)	Auditor independence (False a...	1993-1994
AAER-1212	1999-12-14	AAER-1212	1999-12-14				Jose E Rivera (Director of Fin...	Financial accounting records I...	1995-1998
AAER-1213	1999-12-13	AAER-1908	2003-10-22	SOLVACORP INDUSTRIES LTD			Rudolf Kuhn (VP) / James G Spa...	Insider trading (Securities I...	1997-1998
AAER-1214	2000-01-05	AAER-1214	2000-01-05	MODEL IMPERIAL INC				Financial accounting records I...	1994-1995
AAER-1215	2000-01-11	AAER-2001	2004-05-04	ASCENTAL SOFTWARE CORP			Lyne K Mosier (Accountant)	Internal controls (Substanty...	
AAER-1219	2000-02-04	AAER-1219	2000-02-04		ProewaterhouseCoopers LLP			Audit deficiencies	
AAER-1220	2000-02-27	AAER-2610	2007-05-22	ADVANTAGE CAPITAL DEVELOPMENT			William L Clancy (CPA) / Mave...	Improper professional conduct...	1996-1997

# ACCOUNTING AND AUDITING ENFORCEMENT RELEASES

The AAER database is comprised of enforcement actions related to financial reporting concerning civil lawsuits brought by the Securities and Exchange Commission in federal court and notices and orders concerning the institution and/or settlement of administrative proceedings.

The database contains releases through October 18, 1999.

## COVERAGE:

AAERs in the SEC database

## DATA SINCE:

1999-10-18 (beginning of the SEC's AAER database)

## SOURCE:

The SEC's Accounting and Auditing Enforcement Releases database

## DATA ACCESSIBILITY:

Online Search | Data Feed | Excel

Requestor	Requestor Type	Requestor URL	Requestor Company Name	Requestor Position	Requestor Response	Requestor Law Firm No.	Requestor Law Firm Name	Requestor Release No.	Requestor Release Title	Requestor Release URL
1	Requestor	Ther Industries Inc	Ther Industries Inc	Director	Case and Order	3103	Ther Industries, Inc.	AAER-1286	Ther Industries, Inc.	http://www.secdatabase.com/AAER/AAER1286.htm
2	Requestor	Loan M Barche	Person	Director/COO	Case and Order	3103	Loan M Barche, CPA	AAER-1292	Loan M Barche, CPA	http://www.secdatabase.com/AAER/AAER1292.htm
3	Requestor	Craig H Clark	Person	CPA	Case and Order	3103	Craig H Clark, CPA	AAER-1291	Craig H Clark, CPA	http://www.secdatabase.com/AAER/AAER1291.htm
4	Requestor	David S. Sweeney	Person	CPA	Case and Order	3103	David S. Sweeney	AAER-1293	David S. Sweeney	http://www.secdatabase.com/AAER/AAER1293.htm
5	Requestor	Paul Thomas Hess	Person	CPA	Case and Order	3103	Paul Thomas Hess, CPA	AAER-1294	Paul Thomas Hess, CPA	http://www.secdatabase.com/AAER/AAER1294.htm
6	Requestor	Albert Glenn Warner	Person	CPA	Case and Order	3103	Albert Glenn Warner, CPA	AAER-1295	Albert Glenn Warner, CPA	http://www.secdatabase.com/AAER/AAER1295.htm
7	Requestor	Richard H. Hoover	Person	CPA	Case and Order	3103	Richard H. Hoover	AAER-1296	Richard H. Hoover	http://www.secdatabase.com/AAER/AAER1296.htm
8	Requestor	Edward Walsh	Person	CPA	Case and Order	3103	Edward Walsh	AAER-1297	Edward Walsh	http://www.secdatabase.com/AAER/AAER1297.htm
9	Requestor	Stanley M. Rosen	Person	CPA	Case and Order	3103	Stanley M. Rosen	AAER-1298	Stanley M. Rosen	http://www.secdatabase.com/AAER/AAER1298.htm
10	Requestor	William A. Barche	Person	CPA	Case and Order	3103	William A. Barche	AAER-1299	William A. Barche	http://www.secdatabase.com/AAER/AAER1299.htm
11	Requestor	Robert B. Anzalone	Person	CPA	Case and Order	3103	Robert B. Anzalone	AAER-1300	Robert B. Anzalone	http://www.secdatabase.com/AAER/AAER1300.htm

AAER	First Release Date	First Release URL	Most Recent Release No.	Most Recent Release Date	Most Recent Release URL	Other Related Release Number	Administrative Processing #	Period of Violation
AAER 1286	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1286.htm">http://www.secdatabase.com/AAER/AAER1286.htm</a>	AAER 1291	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1291.htm">http://www.secdatabase.com/AAER/AAER1291.htm</a>	AAER 1292, AAER 1293, AAER 1294, AAER 1295, AAER 1296, AAER 1297, AAER 1298, AAER 1299, AAER 1300	1	1999-1999
AAER 1291	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1291.htm">http://www.secdatabase.com/AAER/AAER1291.htm</a>	AAER 1292	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1292.htm">http://www.secdatabase.com/AAER/AAER1292.htm</a>	AAER 1291, AAER 1293, AAER 1294, AAER 1295, AAER 1296, AAER 1297, AAER 1298, AAER 1299, AAER 1300	1	1999-1999
AAER 1292	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1292.htm">http://www.secdatabase.com/AAER/AAER1292.htm</a>	AAER 1291	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1291.htm">http://www.secdatabase.com/AAER/AAER1291.htm</a>	AAER 1291, AAER 1293, AAER 1294, AAER 1295, AAER 1296, AAER 1297, AAER 1298, AAER 1299, AAER 1300	1	1999-1999
AAER 1293	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1293.htm">http://www.secdatabase.com/AAER/AAER1293.htm</a>	AAER 1291	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1291.htm">http://www.secdatabase.com/AAER/AAER1291.htm</a>	AAER 1291, AAER 1292, AAER 1294, AAER 1295, AAER 1296, AAER 1297, AAER 1298, AAER 1299, AAER 1300	1	1999-1999
AAER 1294	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1294.htm">http://www.secdatabase.com/AAER/AAER1294.htm</a>	AAER 1291	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1291.htm">http://www.secdatabase.com/AAER/AAER1291.htm</a>	AAER 1291, AAER 1292, AAER 1293, AAER 1295, AAER 1296, AAER 1297, AAER 1298, AAER 1299, AAER 1300	1	1999-1999
AAER 1295	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1295.htm">http://www.secdatabase.com/AAER/AAER1295.htm</a>	AAER 1291	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1291.htm">http://www.secdatabase.com/AAER/AAER1291.htm</a>	AAER 1291, AAER 1292, AAER 1293, AAER 1294, AAER 1296, AAER 1297, AAER 1298, AAER 1299, AAER 1300	1	1999-1999
AAER 1296	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1296.htm">http://www.secdatabase.com/AAER/AAER1296.htm</a>	AAER 1291	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1291.htm">http://www.secdatabase.com/AAER/AAER1291.htm</a>	AAER 1291, AAER 1292, AAER 1293, AAER 1294, AAER 1295, AAER 1297, AAER 1298, AAER 1299, AAER 1300	1	1999-1999
AAER 1297	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1297.htm">http://www.secdatabase.com/AAER/AAER1297.htm</a>	AAER 1291	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1291.htm">http://www.secdatabase.com/AAER/AAER1291.htm</a>	AAER 1291, AAER 1292, AAER 1293, AAER 1294, AAER 1295, AAER 1296, AAER 1298, AAER 1299, AAER 1300	1	1999-1999
AAER 1298	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1298.htm">http://www.secdatabase.com/AAER/AAER1298.htm</a>	AAER 1291	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1291.htm">http://www.secdatabase.com/AAER/AAER1291.htm</a>	AAER 1291, AAER 1292, AAER 1293, AAER 1294, AAER 1295, AAER 1296, AAER 1297, AAER 1299, AAER 1300	1	1999-1999
AAER 1299	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1299.htm">http://www.secdatabase.com/AAER/AAER1299.htm</a>	AAER 1291	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1291.htm">http://www.secdatabase.com/AAER/AAER1291.htm</a>	AAER 1291, AAER 1292, AAER 1293, AAER 1294, AAER 1295, AAER 1296, AAER 1297, AAER 1298, AAER 1300	1	1999-1999
AAER 1300	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1300.htm">http://www.secdatabase.com/AAER/AAER1300.htm</a>	AAER 1291	10/18/1999	<a href="http://www.secdatabase.com/AAER/AAER1291.htm">http://www.secdatabase.com/AAER/AAER1291.htm</a>	AAER 1291, AAER 1292, AAER 1293, AAER 1294, AAER 1295, AAER 1296, AAER 1297, AAER 1298, AAER 1299	1	1999-1999

# AUDIT ANALYTICS®

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Serving more than 450 institutions and thousands of professionals globally, Audit Analytics provides corporate gatekeepers and stakeholders with unique data and insights. Through our online platform and enterprise data feeds, Audit Analytics is used every day to empower accounting, financial, and academic professionals with the informative content critical to impact their work. As a trusted source for research, our data is collected, organized, and analyzed with rigor by our expert team of researchers.