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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.

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Search by Summary Text		First Release Number			Most Recent Release Date	Entity Respondents	Audit Firm Respondents	Auditor Affiliate Respondents	Person Respondents	Issues	Period of Violat
ax reference		AAER-1190	1999-10-18	AAER-1250	2000-04-18	THOR INDUSTRIES INC			Bradley J Buchanan (Employee)	Internal controls False and/	
rch In At	*	AAER-1191	1999-10-18	AAER-0233	2005-04-18				Jerry M Walker (CPA)CEO(Presid	Securities fraud / Financial/a .	
		AAER-1192	1999-10-19	AAER-1211	1999-12-03				David E Stevenson (President)C	Financial/accounting records [1998-1998
		AAER-1103	1999-10-19	AAER-1415	2001-06-19				Albert Glenin Yesner (CPA)	Financial/accounting records	
AER Issues	AAER Orders	AAER-1104	1999-10-21	AAER-1210	2000-01-24				Lee R Fontaine (CPA/Manager of	Financial/accounting records [1993-1994
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Audit deficiencies	Bar, prohibition, suspens	AAER-1108	1999-11-01	AAER-1200	1999-11-01				Joseph E Muehl (First VP) [Je	Financial/accounting records	
	Cease and desist	AAER-1201	1999-11-05	AAER-1228	2000-02-14				J Edwards Cox () Alan K Burt	Financial/accounting records (
Audit partner rotation Auditor independence Failure to comply or cooperate	Censured	AAER-1202	1999-11-04	AAER-2264	2005-06-24				Robert V/ Armstrong III (VP (Na	Improper professional conduct	1001-1005
	 Deried motion, petition, 	AAER-1203	1999-11-03	AAER-1336	2000-10-16	PAIRGAIN TECHNOLOGIES INC /CA/			Charles W McBrayer (CFO) Cha	Securities fraud Financial/a	1993-1995
I Failure to compry or cooperate	· Cremes motion, pecition,	AAER-1205	1999-11-10	AAER-2163	2005-01-07				Jimmy L Duckworth (Executive V	False and/or misleading statem	1992-1995
elect All Clear All	Select All Clear All	AAER-1208	1999-11-15	AAER-2002	2004-05-05	CRG Liquidation CO	Moore Stephens Chartered Accou		Rudolf J Weissenberger (Direct.	Internal controls Financial/	
		AAER-1209	1999-11-16	AAER-1209	1999-11-16	Accelerate Diagnostics, Inc.			James Godkin () Harry J Fleu	False and/or misleading statem	1997-1999
,301 AAER Records found from 1,301 Di	istinct Events.	AAER-1210	1999-11-19	AAER-1210	1999-11-19				Michael J Hooper (Auditor/CPA)	Auditor independence False a	1993-1994
lave This Search		AAER-1212	1999-12-14	AAER-1212	1999-12-14				Jose E Rivera (Director of Fin	Financial/accounting records [1995-1996
AAER Event Download (CSV) 651 KB		AAER-1213	1999-12-13	AAER-1900	2003-10-22	SOLUCORP INDUSTRIES LTD			Robert Kuhn (VP) James G Soa	Insider trading Securities f	1997-1998
		AAER-1214	2000-01-05	AAER-1214	2000-01-05	MODEL IMPERIAL INC				Financial/accounting records	1994-1995
AAER Respondents Download [CSV] 221 KB		AAER-1215	2000-01-11	AAER-3001	2004-05-04	ASCENTIAL SOFTWARE CORP			Vialter Königseder (VP) Phill	Internal controls Subsidiary	
a restant to the formation and the state of the		AAER-1216	2000-01-14	AAER-1216	2000-01-14				Lynne K Meider (Accountant)	Audit deficiencies	
	Tata Distances AAERs		2000-02-04	AAER-1219	2000-02-04		PricewaterhouseCoopers LLP				
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Data Dictorary - AAEBs seconds where the Violation Period is bla		AAEH-1220	2000-02-07	AAFR-2510	2007-05-22	ADVANTAGE CAPITAL DEVELOPMENT			William L Clancy (CPA) Marie	Improper professional conduct	1995-1997

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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

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They industries inc	EHOTY	790	263 THOR INDUSTRIES INC		Cease and desist			AAER-1290	Thir Industries, Inc.	Reps.
Bradley I Bucharian	Person			Employee	Cease and desist Bar, prohibition, suspension	Director/officer	795	AAER-1250	Bradley L Buchanan	HCQ61
Lisa M Beuchel	Parsoni			Centroller (CPA	Feinlated			Accountar AAER-1525	Usa M. Beuchs, ON	Hips
Graig R Clark	Person			010	Financial penalty Casie and desizt			AAE8-1292	Craig R. Clark	kitys
Craig R Clark	Person			Of0 [Director] OFA		Accountant	3 No.	A429-1291	Crieg R. Clark, CRA	https
serry M Walker	Person			CRA_CED (Preodent) Director	Bar, prohibition, surgersion	Accountant	3 No	AAER-1291	Jerry M. Walter, CRA	https
Craig R Clark	Person			00	Renutated			Accountar AAE 8-2213	Craig R. Clark	https
David 8 Mexemum	Person			President (CEO)Chairman)/OA	Bar, prohibition, suspension	Accountant	3.94	A419-1192	David E. Stevenuss	NOTES
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Albert Glenn Yesner	Person			0%	Cease and deast			AACR-1415	Albert Glenn Yesner, d	
Lee R Forcame	Person			Childmager of Feancial Report		Accountant	3 500	A468-1294	Lee R. Fostaine, CRR.	https
Rick W Goosett	Parson			(As)(f0(freesurer	Bar, prohibition, surpension	Accountant	5 NO.	AAE9-1295	Rok III. Gospett, CPA	helps
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Edward Weich	Peram			Ophict Sales Manager, Reseller				A429-1218	Eladie Alvanic and Edi	
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John M Michale	Person			Controller (Colfor Inc. Colmach In				AACR-1197	ADD INDUCTION, INC., O	
David & Bush	Person			General Manager (Climach Inc)	N			AAUR-1197	ABS industries, Inc., #	
Lavel 4 Bush	Person			General Manager (Comach Inc) Inventory Clerk (Production Cont	Course and desired			AAER-1240	Jill Pitts and lanet Han	
Janet Hamon	Person			Accounts Receivable Clark	Course and deside			AAER-1342	All Pitts and lanet Har	
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