

PCAOB Expands Outreach Efforts with Form AP Resources

JULY 5, 2016

In a further expansion of its outreach efforts, the Public Company Accounting Oversight Board has established a Form AP [webpage](#) with resources for investors, auditors, and others interested in the information to be collected on new Form AP. Form AP is the new form on which registered accounting firms will report the names of audit engagement partners and other audit participants. (See our December 17, 2015 [post](#).) Data collected from accounting firm submissions will be used to populate a public, searchable database containing information about the specific engagement partners leading public company audits and about the other firms participating in the audit. As Chair James Doty emphasizes in a welcome video on the Form AP webpage, the searchable database will enable “investors, analysts, audit committees, and others the ability to conduct meaningful analysis and comparisons among auditors.”

The PCAOB's latest expansion of its outreach efforts follows a little over a year from the launch of its Audit Committee Dialogue webpage. (See our June 22, 2015 [post](#).) The Form AP webpage arrives in advance of the 2017 audit season, when accounting firms will first be required to file Form AP for public company audit reports issued on or after January 31, 2017. The webpage includes links to staff guidance regarding Form AP and related rules, as well as to technical instructions for filing the form.

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