

## PCAOB Reproposes Amendments to Provide Disclosure in the Auditor's Report of Certain Audit Participants

Date: 12/09/13

The Public Company Accounting Oversight Board ("PCAOB") recently repropose amendments (the "Amendments") to its auditing standards that would require disclosure in the auditor's report of:

- (i) the name of the engagement partner; and
- (ii) the names, locations and extent of participation (as a percentage of total audit hours) of other independent public accounting firms that took part in the audit, and the locations and extent of participation of other individuals and companies not employed by the auditor that took part in the audit, so long as the participant's contribution exceeded 5% of the total hours in the audit engagement.

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