



CENTER FOR AUDIT QUALITY

*Serving Investors, Public Company Auditors & the Markets*

## CAQ Alert #2011-04 – February 14, 2011

### DEAR CENTER MEMBERS

#### SEC Staff Reminds Auditors of Requirement to Sign EDGAR Audit Reports

In a recent communication to the [CAQ SEC Regulations Committee](#), the staff of the Securities and Exchange Commission (SEC), reminded auditors of the Commission's requirements that issuers include signed audit reports in EDGAR filings with the SEC. Specifically, [Rule 2-02\(a\) of Regulation S-X](#) requires the firm signature on each "Report of Independent Registered Public Accounting Firm" filed with the SEC and [Item 302 of Regulation S-T](#) provides additional requirements regarding signatures (in typed form) in electronic submissions. The SEC staff believes that readers should be able to easily determine the name of the firm that audited the financial statements and therefore will request amendments for any filings that do not comply with the Commission's requirements. Accordingly, audit partners are encouraged to review the form of the audit report to be filed on EDGAR and to work with clients to help them comply with their EDGAR filing responsibilities with respect to the auditor's report.

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Sincerely,

Center for Audit Quality

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The logo for the Center for Audit Quality features the text "CENTER FOR AUDIT QUALITY" in white, uppercase letters on a dark blue rectangular background. This central element is flanked by two sets of three horizontal blue lines that taper outwards, creating a stylized, wing-like appearance.

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