

Accounting + Oversight

ACCOUNTING AND AUDITING ENFORCEMENT RELEASES

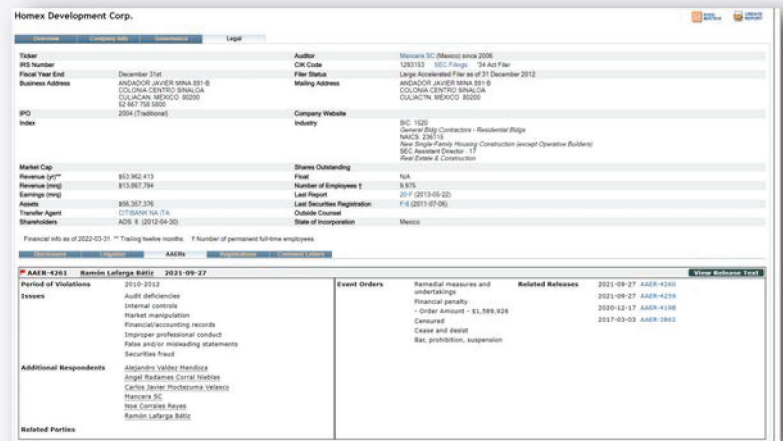
Uncover financial reporting misconduct and the cases raised against them.

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.

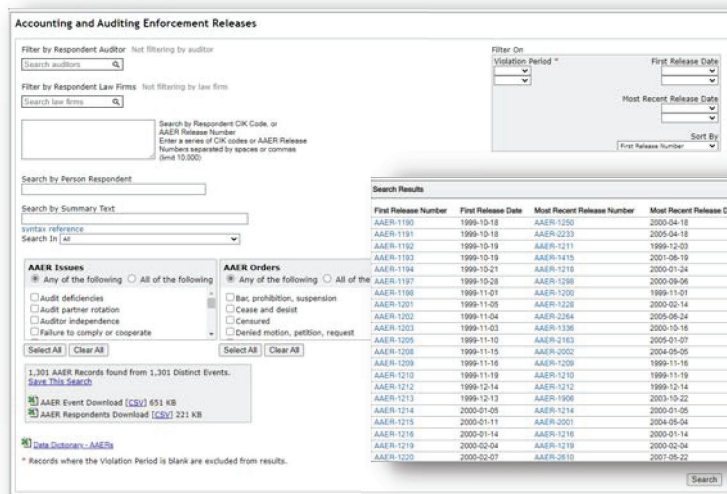
- Easily Identify enforcement actions where an auditor was named as a respondent.
- Track types of violations using our proprietary list of issues.

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 | | | Bredley J Buchanan (Employee) | Internal controls False and... | |
| AAER-1191 | 1999-10-18 | AAER-2233 | 2005-04-18 | | | | Jerry M Vitraker (CPA/CEO/Presid. | Securities fraud Financials... | |
| AAER-1192 | 1999-10-18 | AAER-2111 | 1999-12-05 | | | | David E Stevenson (President/CFO) | Financial accounting records | 1996-1998 |
| AAER-1193 | 1999-10-19 | AAER-7415 | 2001-06-19 | | | | Albert Glenn Yensen (CFO) | Financial accounting records | |
| AAER-1194 | 1999-10-21 | AAER-1218 | 2000-01-24 | | | | Lee R Fontaine (CPA/Manager of | Financial accounting records | 1993-1994 |
| AAER-1197 | 1999-10-28 | AAER-1248 | 2000-09-06 | ABS INDUSTRIES INC /DE/ | | | John M Mohale (Controller /CFO) | Securities fraud False and... | |
| AAER-1198 | 1999-11-01 | AAER-1200 | 1999-11-01 | | | | Jessie E Mann (First VP) In... | Financial accounting records | |
| AAER-1201 | 1999-11-06 | AAER-1228 | 2000-02-14 | | | | J Edwards Cox (J) Alan K Burt. | Financial accounting records | |
| 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 | PARIGAN TECHNOLOGIES INC /CA/ | | | Charles W McByzer (CFO) Cha... | Securities fraud Financials... | 1992-1995 |
| AAER-1205 | 1999-11-10 | AAER-1163 | 2000-01-01 | | | | Jimmy L Stockerath (Executive V... | False and/or misleading statem... | 1992-1995 |
| AAER-1208 | 1999-11-15 | AAER-2002 | 2004-01-05 | CRG Loudwater 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 Oodkin (J) Henry J Fin... | False and/or misleading statem... | 1997-1999 |
| AAER-1210 | 1999-11-18 | AAER-1210 | 1999-11-18 | | | | 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 | 1995-1998 |
| AAER-1213 | 1999-12-13 | AAER-1906 | 2003-10-22 | SOLVACORP INDUSTRIES LTD | | | Robert Kuhn (VP) James G Sca... | Insider trading Securities I... | 1997-1998 |
| AAER-1214 | 2000-01-05 | AAER-1214 | 2000-01-05 | MODEL IMPERIAL INC | | | | Financial accounting records | 1994-1995 |
| AAER-1215 | 2000-01-11 | AAER-2001 | 2004-05-04 | ASCENTIAL SOFTWARE CORP | | | Lynda K Mosier (Accountant) | Audit deficiencies | |
| AAER-1218 | 2000-01-14 | AAER-1218 | 2000-01-14 | | | | William L Clancy (CFO) Marv... | Improper professional conduct | 1996-1997 |
| AAER-1219 | 2000-02-04 | AAER-1219 | 2000-02-04 | | | | | | |
| AAER-1220 | 2000-02-07 | AAER-2810 | 2007-05-22 | ADVANTAGE CAPITAL DEVELOPMENT | | | | | |

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

| Respondent | Respondent Type | Respondent CUSIP | Respondent Company Name | Respondent Position | Respondent Response | Respondent Law Firm No. | Respondent Law Firm Type | Response | Response Description | Response No. | Title | URL |
|------------|-----------------|------------------|-------------------------|---------------------|---|-------------------------|--------------------------|----------|----------------------|--------------|--------------------------|---------------------------------------|
| 1 | Respondent | | THOR INDUSTRIES INC | Employee | Cease and Desist | | | | | AAER-1290 | Thor Industries, Inc. | https://www.aer.gov/aaer/aaer1290.htm |
| 2 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Cease and Desist / Bar, prohibition, suspension | | | Yes | | AAER-1290 | Bradley R. Buchanan | https://www.aer.gov/aaer/aaer1290.htm |
| 3 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Restatement | | | | Accountant | AAER-1292 | Lisa M. Beuthe, CPA | https://www.aer.gov/aaer/aaer1292.htm |
| 4 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Restatement | | | | | AAER-1292 | Craig H. Clark | https://www.aer.gov/aaer/aaer1292.htm |
| 5 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Craig H. Clark, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 6 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Joseph W. Walker, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 7 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Restatement | | | | Accountant | AAER-1292 | Craig H. Clark | https://www.aer.gov/aaer/aaer1292.htm |
| 8 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | David S. Strassman | https://www.aer.gov/aaer/aaer1291.htm |
| 9 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 10 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Albert Glenn Yeaman, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 11 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Albert Glenn Yeaman, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 12 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Albert Glenn Yeaman, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 13 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 14 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 15 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 16 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 17 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 18 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 19 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 20 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 21 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 22 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 23 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 24 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 25 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 26 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 27 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 28 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 29 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |
| 30 | Respondent | | THOR INDUSTRIES INC | Director/Officer | Bar, prohibition, suspension | | | 3 No | | AAER-1291 | Paul Thomas Park, CPA | https://www.aer.gov/aaer/aaer1291.htm |

| AAER Case | AAER Release Title | First Release Date | First Release URL | Most Recent Release Title | Most Recent Release Date | Most Recent Release URL | Other Related Release Number | Administrative Proceeding File Number(s) | Period of Release |
|-----------|--------------------|--------------------|---------------------------------------|---------------------------|--------------------------|---------------------------------------|--|--|-------------------------|
| 1 | 605 AAER-1290 | 10/13/1999 | https://www.aer.gov/aaer/aaer1290.htm | 605 AAER-1290 | 10/13/1999 | https://www.aer.gov/aaer/aaer1290.htm | 3-10077 | | 10/13/1999 - 10/13/1999 |
| 2 | 612 AAER-1291 | 10/13/1999 | https://www.aer.gov/aaer/aaer1291.htm | 612 AAER-1291 | 10/13/1999 | https://www.aer.gov/aaer/aaer1291.htm | 3-10078 3-10079 3-10080 3-10081 | | 10/13/1999 - 10/13/1999 |
| 3 | 617 AAER-1292 | 10/13/1999 | https://www.aer.gov/aaer/aaer1292.htm | 617 AAER-1292 | 10/13/1999 | https://www.aer.gov/aaer/aaer1292.htm | 3-10082 3-10083 | | 10/13/1999 - 10/13/1999 |
| 4 | 682 AAER-1293 | 10/13/1999 | https://www.aer.gov/aaer/aaer1293.htm | 682 AAER-1293 | 10/13/1999 | https://www.aer.gov/aaer/aaer1293.htm | 3-10084 3-10085 | | 10/13/1999 - 10/13/1999 |
| 5 | 786 AAER-1294 | 10/13/1999 | https://www.aer.gov/aaer/aaer1294.htm | 786 AAER-1294 | 10/13/1999 | https://www.aer.gov/aaer/aaer1294.htm | 3-10086 3-10087 3-10088 3-10089 3-10090 | | 10/13/1999 - 10/13/1999 |
| 6 | 787 AAER-1295 | 10/13/1999 | https://www.aer.gov/aaer/aaer1295.htm | 787 AAER-1295 | 10/13/1999 | https://www.aer.gov/aaer/aaer1295.htm | 3-10091 3-10092 | | 10/13/1999 - 10/13/1999 |
| 7 | 800 AAER-1296 | 10/13/1999 | https://www.aer.gov/aaer/aaer1296.htm | 800 AAER-1296 | 10/13/1999 | https://www.aer.gov/aaer/aaer1296.htm | 3-10093 3-10094 3-10095 3-10096 3-10097 3-10098 3-10099 3-10100 | | 10/13/1999 - 10/13/1999 |
| 8 | 875 AAER-1297 | 10/13/1999 | https://www.aer.gov/aaer/aaer1297.htm | 875 AAER-1297 | 10/13/1999 | https://www.aer.gov/aaer/aaer1297.htm | 3-10101 3-10102 | | 10/13/1999 - 10/13/1999 |
| 9 | 880 AAER-1298 | 10/13/1999 | https://www.aer.gov/aaer/aaer1298.htm | 880 AAER-1298 | 10/13/1999 | https://www.aer.gov/aaer/aaer1298.htm | 3-10103 3-10104 3-10105 3-10106 3-10107 3-10108 3-10109 3-10110 3-10111 3-10112 3-10113 3-10114 3-10115 3-10116 3-10117 3-10118 3-10119 3-10120 3-10121 3-10122 3-10123 3-10124 3-10125 3-10126 3-10127 3-10128 3-10129 3-10130 3-10131 3-10132 3-10133 3-10134 3-10135 3-10136 3-10137 3-10138 3-10139 3-10140 3-10141 3-10142 3-10143 3-10144 3-10145 3-10146 3-10147 3-10148 3-10149 3-10150 3-10151 3-10152 3-10153 3-10154 3-10155 3-10156 3-10157 3-10158 3-10159 3-10160 3-10161 3-10162 3-10163 3-10164 3-10165 3-10166 3-10167 3-10168 3-10169 3-10170 3-10171 3-10172 3-10173 3-10174 3-10175 3-10176 3-10177 3-10178 3-10179 3-10180 3-10181 3-10182 3-10183 3-10184 3-10185 3-10186 3-10187 3-10188 3-10189 3-10190 3-10191 3-10192 3-10193 3-10194 3-10195 3-10196 3-10197 3-10198 3-10199 3-10200 3-10201 3-10202 3-10203 3-10204 3-10205 3-10206 3-10207 3-10208 3-10209 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3-10460 3-10461 3-10462 3-10463 3-10464 3-10465 3-10466 3-10467 3-10468 3-10469 3-10470 3-10471 3-10472 3-10473 3-10474 3-10475 3-10476 3-10477 3-10478 3-10479 3-10480 3-10481 3-10482 3-10483 3-10484 3-10485 3-10486 3-10487 3-10488 3-10489 3-10490 3-10491 3-10492 3-10493 3-10494 3-10495 3-10496 3-10497 3-10498 3-10499 3-10500 3-10501 3-10502 3-10503 3-10504 3-10505 3-10506 3-10507 3-10508 3-10509 3-10510 3-10511 3-10512 3-10513 3-10514 3-10515 3-10516 3-10517 3-10518 3-10519 3-10520 3-10521 3-10522 3-10523 3-10524 3-10525 3-10526 3-10527 3-10528 3-10529 3-10530 3-10531 3-10532 3-10533 3-10534 3-10535 3-10536 3-10537 3-10538 3-10539 3-10540 3-10541 3-10542 3-10543 3-10544 3-10545 3-10546 3-10547 3-10548 3-10549 3-10550 3-10551 3-10552 3-10553 3-10554 3-10555 3-10556 3-10557 3-10558 3-10559 3-10560 3-10561 3-10562 3-10563 3-10564 3-10565 3-10566 3-10567 3-10568 3-10569 3-10570 3-10571 3-10572 3-10573 3-10574 3-10575 3-10576 3-10577 3-10578 3-10579 3-10580 3-10581 3-10582 3-10583 3-10584 3-10585 3-10586 3-10587 3-10588 3-10589 3-10590 3-10591 3-10592 3-10593 3-10594 3-10595 3-10596 3-10597 3-10598 3-10599 3-10600 3-10601 3-10602 3-10603 3-10604 3-10605 3-10606 3-10607 3-10608 3-10609 3-10610 3-10611 3-10612 3-10613 3-10614 3-10615 3-10616 3-10617 3-10618 3-10619 3-10620 3-10621 3-10622 3-10623 3-10624 3-10625 3-10626 3-10627 3-10628 3-10629 3-10630 3-10631 3-10632 3-10633 3-10634 3-10635 3-10636 3-10637 3-10638 3-10639 3-10640 3-10641 3-10642 3-10643 3-10644 3-10645 3-10646 3-10647 3-10648 3-10649 3-10650 3-10651 3-10652 3-10653 3-10654 3-10655 3-10656 3-10657 3-10658 3-10659 3-10660 3-10661 3-10662 3-10663 3-10664 3-10665 3-10666 3-10667 3-10668 3-10669 3-10670 3-10671 3-10672 3-10673 3-10674 3-10675 3-10676 3-10677 3-10678 3-10679 3-10680 3-10681 3-10682 3-10683 3-10684 3-10685 3-10686 3-10687 3-10688 3-10689 3-10690 3-10691 3-10692 3-10693 3-10694 3-10695 3-10696 3-10697 3-10698 3-10699 3-10700 3-10701 3-10702 3-10703 3-10704 3-10705 3-10706 3-10707 3-10708 3-10709 3-10710 3-10711 3-10712 3-10713 3-10714 3-10715 3-10716 3-10717 3-10718 3-10719 3-10720 3-10721 3-10722 3-10723 3-10724 3-10725 3-10726 3-10727 3-10728 3-10729 3-10730 3-10731 3-10732 3-10733 3-10734 3-10735 3-10736 3-10737 3-10738 3-10739 3-10740 3-10741 3-10742 3-10743 3-10744 3-10745 3-10746 3-10747 3-10748 3-10749 3-10750 3-10751 3-10752 3-10753 3-10754 3-10755 3-10756 3-10757 3-10758 3- | | |