

# **Smaller Firm PCAOB Inspection Deficiency Analysis**

## **(Firms with 100 or Fewer SEC Issuer Audit Clients)**

**VERSION 2006-2 of this file is now available at the following location:**

[http://www.aicpa.org/cpcf/download/Small\\_Firm\\_PCAOB\\_Inspection\\_Deficiency\\_Analysis\\_v2006\\_2.pdf](http://www.aicpa.org/cpcf/download/Small_Firm_PCAOB_Inspection_Deficiency_Analysis_v2006_2.pdf)