



### Categories of Information

This nonauthoritative table provides examples and supplements the “[Disclosure of Client Information to Third Parties](#)” interpretation (AICPA, *Professional Standards*, ET 1.700.060) and the definition of [confidential client information](#). The table is not all inclusive. Members are advised that federal, state or local statutes, rules or regulations concerning confidentiality of information in the member’s possession, may be more restrictive than the requirements contained in the AICPA Code of Professional Conduct.

Client Information Available to the Public	Client Information Not Available to the Public <sup>1</sup>	Other Information in the Member’s Possession <sup>1,2</sup>
Does not require client consent	Would require specific client consent even if sufficiently de-identified	Does not require client consent if sufficiently de-identified
<ul style="list-style-type: none"> <li>• Information in a book, periodical, newspaper, or similar publication;</li> <li>• Information in a client document that has been released by the client to the public or that has otherwise become a matter of public knowledge</li> <li>• Information on publicly accessible websites, databases, on-line discussion forums, or other electronic media by which members of the public can access the information</li> <li>• Information released or disclosed by the client or other third-parties in media interviews, speeches, testimony in a public forum, presentations made at seminars or trade association meetings, panel discussions, earnings press release calls, investor calls, analyst sessions, investor conference presentations, or a similar public forum</li> <li>• Information maintained by or filed with regulatory or governmental bodies available to the public</li> <li>• Information obtained from other public sources</li> </ul>	<ul style="list-style-type: none"> <li>• Client data or balances (for example, total revenues, assets, cash, equity, or net income) or financial ratios</li> <li>• Size of board of directors, audit committee, number of independent members</li> <li>• Footnote disclosures</li> <li>• Proprietary client information including, unique client practices</li> <li>• Specific factors that gave rise to fraud or illegal acts at a specific client</li> <li>• Adjustments booked or waived by client</li> </ul>	<ul style="list-style-type: none"> <li>• Actual and budgeted attest hours by class of attest team member</li> <li>• Extent (number of hours) of attest procedures or testing by type (for example, control tests or confirmation of balances and receivables)</li> <li>• Risk assessment (inherent risk, control risk, fraud risk, and so forth)</li> <li>• Nature of attest report—if qualified, reason.</li> <li>• Materiality levels, including qualitative issues</li> <li>• Fees (attest or nonattest)</li> <li>• Commonly observed client practices</li> </ul>

<sup>1</sup> The member is responsible for determining that any client information disclosed to a third party is sufficiently de-identified (that is, the information is not identifiable to the client) unless the client has provided its specific consent, preferably in writing, to have such information disclosed without de-identification.

<sup>2</sup> Other information in the member’s possession is any information relating to the member’s expertise, judgments, decisions, and actions. To the extent such information contains client information, the client information should be sufficiently de-identified (that is, the information is not identifiable to the client).