

## **PCAOB Inspections of Registered Non-U.S. Firms (Current as of June 30, 2010)**

The PCAOB provides biannual reports about the status of the inspections of registered non-U.S. firms in order to provide transparency about its international inspection program. This list details the non-U.S. jurisdictions in which the PCAOB has been able to conduct inspections.

Because of the position taken by authorities in certain European countries and in China, the PCAOB is currently prevented from inspecting the U.S.-related audit work and practices of PCAOB-registered firms in certain European countries, China, and, to the extent their audit clients have operations in China, Hong Kong. The PCAOB continues to work to eliminate obstacles to inspection in those countries.

As long as those obstacles persist, however, investors in U.S. markets who rely on those firms' audit reports are deprived of the potential benefits of PCAOB inspections of those auditors.

The PCAOB has conducted inspections of one or more registered firms located in the following non-U.S. jurisdictions:

- Argentina
- Australia
- Belize
- Bermuda
- Bolivia
- Brazil
- Canada
- Cayman Islands
- Chile
- Colombia
- Greece
- Hong Kong
- India
- Indonesia
- Ireland
- Israel
- Japan
- Kazakhstan
- Republic of Korea
- Malaysia
- Mexico
- New Zealand
- Norway
- Panama
- Papua New Guinea

Peru  
Philippines  
Russian Federation  
Singapore  
South Africa  
Chinese Taipei (Taiwan)  
Ukraine  
United Arab Emirates  
United Kingdom