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# Supplementary Information Related to Audits of Brokers and Dealers

Firms and Engagements Selected,  
and Inspection Results

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## INTRODUCTION

This document supplements the information about our 2024 inspections included in the *Annual Report on the Interim Inspection Program Related to Audits of Brokers and Dealers* (“Annual Report”), issued June 13, 2025.<sup>1</sup> It provides information about firms selected for inspection, as well as audit and attestation engagements for broker-dealers selected for review under the interim inspection program.<sup>2</sup> This document also provides supplementary information about the inspection results stratified by firm, inspection, and broker-dealer characteristics.

Information about selected firms and engagements is provided for the period since the inception of the interim inspection program in 2011, as well as for the period that broker-dealer audits have been required to be performed in accordance with PCAOB standards. PCAOB standards became applicable for audits of broker-dealer annual reports for fiscal years ended on or after June 1, 2014. The related requirement that broker-dealers file compliance or exemption reports, as applicable, also became applicable for broker-dealers at the same time. We began conducting inspections that covered those audits in 2014. The 2015 inspection year was the first in which all inspected broker-dealer audits and related attestation engagements were required to be performed in accordance with PCAOB standards.

Information about the inspection results stratified by firm, inspection, or broker-dealer characteristics is provided for the three most recent inspection years. Information about the inspection results under the interim inspection program prior to this period is not repeated here but is available in previous [annual reports](#).

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<sup>1</sup> For information about the establishment of the interim inspection program, refer to [PCAOB Release No. 2011-001](#) (June 14, 2011).

<sup>2</sup> The use of the term “broker-dealer” in this document refers to entities that are registered with the U.S. Securities and Exchange Commission (SEC) as both a “broker” and a “dealer” and to entities that are registered as only one or the other.

## FIRMS AND ENGAGEMENTS SELECTED

### Since Inception of the Interim Inspection Program

Since the inception of the interim inspection program in 2011, the PCAOB has performed 827 inspections of 438 registered firms that conducted audits of broker-dealers. These inspections covered portions of 1,335 audits of broker-dealers with financial statement periods that ended December 31, 2010, through March 31, 2024. Of these, 1,056 audits were required to be performed in accordance with PCAOB standards, for audits of broker-dealers with fiscal years ended on or after June 1, 2014. The remaining 279 audits were required to be performed in accordance with generally accepted auditing standards, for audits of broker-dealers with fiscal years ended before June 1, 2014.

The two tables below present information about our selection of firms for inspection and engagements for review since the inception of the interim inspection program, stratified by the characteristic of either the number of broker-dealer audits per firm or whether the firm also audited issuers. Firms that have been inspected more than once during that period are categorized based on their characteristics as of their most recent inspection, even though their category may have changed over time. Engagements are categorized based on the characteristics of the firm performing the engagement at the time of each inspection and, accordingly, engagements performed by the same firm may appear in more than one stratum to the extent the firm characteristics have changed over time.

The following table presents the number of firms inspected since inception of the interim inspection program, the total number of audits reviewed during the inspections, and the total number of attestation engagements covered by inspections since June 1, 2014, stratified by the number of broker-dealer audits per firm.

Number of broker-dealer audits per firm	Number of firms	Number of audits	Number of examinations engagements	Number of review engagements
1	96	109	10	68
2 to 20	275	472	58	301
21 to 50	43	211	34	112
51 to 100	16	129	21	88
More than 100	8	414	153	178
<b>Total</b>	<b>438</b>	<b>1,335</b>	<b>276</b>	<b>747</b>

Of the eight firms that audited more than 100 broker-dealers, four also audited more than 100 issuers. Inspections of those four firms since inception of the interim inspection program included review of 386 audits, 151 examination engagements, and 168 review engagements.

The following table presents the number of firms inspected since inception of the interim inspection program, the number of audits reviewed during the inspections, and the number of attestation engagements covered by the inspections, stratified by whether the firms also audited issuers.

Firms	Number of firms	Number of audits	Number of examination engagements	Number of review engagements
Also audited issuers	180	887	243	460
Did not audit issuers	258	448	33	287
<b>Total</b>	<b>438</b>	<b>1,335</b>	<b>276</b>	<b>747</b>

## Since PCAOB Standards Became Applicable

Since PCAOB standards became applicable for broker-dealer audits, the PCAOB has performed 648 inspections of 358 registered firms that conducted audits of broker-dealers. These inspections covered portions of 1,056 audits and 1,023 attestation engagements that were also required to be performed in accordance with PCAOB standards. These audits and related attestation engagements covered financial statement periods that ended June 30, 2014, through March 31, 2024.

The two tables below present information about our selection of firms for inspection and engagements for review during the period that the engagements were required to be performed in accordance with PCAOB standards, stratified by a firm or broker-dealer characteristic. Firms that have been inspected more than once during that period are categorized based on their characteristics as of their most recent inspection, even though their category may have changed over time. Engagements are categorized based on the characteristics of the firm performing the engagement at the time of each inspection and, accordingly, may appear in more than one stratum to the extent the firm's characteristics have changed over time.

The following table presents the number of firms inspected since PCAOB standards became applicable for the engagements reviewed during inspections, the number of audits reviewed, the number of examination engagements covered, and the number of review engagements covered, stratified by whether the firms audited broker-dealers that filed compliance reports or audited broker-dealers that filed only exemption reports.

In addition to the 356 firm inspections and 1,054 audits included in this table, we inspected two firms and reviewed one audit of each firm's only broker-dealer client where those broker-dealers did not file a compliance or exemption report.

Firms	Number of firms	Number of audits	Number of examination engagements	Number of review engagements
Audited broker-dealers that filed compliance reports	67	583	276	290
Audited broker-dealers that filed only exemption reports	289	471	N/A	457
<b>Total</b>	<b>356</b>	<b>1,054</b>	<b>276</b>	<b>747</b>

# INSPECTION RESULTS SINCE PCAOB STANDARDS BECAME APPLICABLE

## Summary of Deficiencies and Independence Findings

References to deficiencies and independence findings throughout this document refer to those identified through the PCAOB inspection process and may not represent all such instances that exist in the engagements reviewed.

The following terms are used throughout this section to differentiate between areas of audit deficiencies (collectively, “audit areas”):

- **Financial statement areas** – Deficiencies in these areas involve noncompliance with PCAOB standards that relate to the sufficiency or appropriateness of evidence firms obtained to support their opinions on broker-dealer financial statements. Examples include revenue and related party relationships and transactions.
- **Regulatory areas** – Deficiencies in these areas involve noncompliance with PCAOB standards that relate to the sufficiency or appropriateness of evidence firms obtained to support their opinions on supplemental information accompanying broker-dealer financial statements as required by Rule 17a-5 of the Securities Exchange Act of 1934 (“Exchange Act”). There are two areas - Net Capital Rule and Customer Protection Rule. The term “Net Capital Rule” refers to Exchange Act Rule 15c3-1, *Net Capital Requirements for Brokers or Dealers*, and the term “Customer Protection Rule” refers to Exchange Act Rule 15c3-3, *Customer Protection – Reserves and Custody of Securities*.
- **Other areas** – Deficiencies in these areas involve noncompliance with PCAOB standards that do not relate directly to the sufficiency or appropriateness of evidence firms obtained to support their audit opinions. Examples include auditor communications and audit documentation.

The following table summarizes the deficiencies by type of engagement, category of audit area, and independence findings, for each of the last three inspection years.

Inspection year	Percentage of audits with deficiencies	Percentage of financial statement and regulatory areas with deficiencies	Percentage of other audit areas with deficiencies <sup>3</sup>	Percentage of examination engagements with deficiencies	Percentage of review engagements with deficiencies	Percentage of audits with independence findings
2024	76%	23%	9%	59%	42%	0%
2023	70%	20%	8%	66%	40%	1%
2022	58%	21%	9%	50%	40%	11%

<sup>3</sup> Engagement quality review deficiencies are presented as a separate category in the table within the “Deficiencies by Audit Area” section below for the first time in 2024. The deficiencies in this area were previously included in the “Deficiencies in Quality Control Systems” in last year’s annual report and are now included within the “Other audit areas” category. The 2023 and 2022 inspection results have been updated in this table from prior annual reports to conform to this presentation.

The following table summarizes the same inspection results for the firms that audited more than 100 broker-dealers and more than 100 issuers as of their most recent inspection.

Inspection year	Percentage of audits with deficiencies	Percentage of financial statement and regulatory areas with deficiencies	Percentage of other audit areas with deficiencies <sup>4</sup>	Percentage of examination engagements with deficiencies	Percentage of review engagements with deficiencies	Percentage of audits with independence findings
<b>2024</b>	52%	9%	2%	40%	13%	0%
<b>2023</b>	59%	11%	8%	47%	13%	0%
<b>2022</b>	33%	8%	4%	32%	20%	0%

The deficiency percentages for these firms were lower than the corresponding percentages presented in the previous table for all firms combined and for all periods presented, except for other audit areas in 2023, which was generally consistent. In many cases, the deficiency percentages for these firms were significantly lower than the corresponding percentages for all firms combined.

<sup>4</sup> See supra note 3.

## Deficiencies by Audit Area

The following table summarizes deficiencies by audit area for each of the last three inspection years.

Audit area	Percentage of audits with deficiencies		
	2024	2023	2022
<b>Financial statement areas</b>			
Revenue	48%	48%	34%
Journal entries	18%	8%	22%
Evaluating audit results	16%	17%	21%
Related party relationships and transactions	36%	28%	33%
Expenses and related accruals <sup>5</sup>	53%	19%	29%
Receivables and payables	17%	36%	13%
Securities owned and securities sold, not yet purchased <sup>6</sup>	21%	10%	50%
Consideration of an entity's ability to continue as a going concern ("going concern")	40%	33%	0%
<b>Regulatory areas</b>			
Net Capital Rule	25%	32%	27%
Customer Protection Rule	41%	30%	24%
<b>Other audit areas</b>			
Auditor independence	7%	13%	11%
Identifying and assessing risks of material misstatement	19%	1%	10%
Consideration of fraud in a financial statement audit ("consideration of fraud")	5%	2%	0%
Auditor communications	21%	13%	1%
Audit documentation	11%	16%	15%
Engagement quality review of an audit engagement <sup>7</sup>	4%	0%	8%
Auditors' reports on financial statements and supplemental information ("auditors' reports")	10%	13%	17%
Audit findings	0%	4%	0%
Post-audit matters	0%	0%	100%

<sup>5</sup> Expenses and related accruals was reviewed during 17 of the 102 audit engagements reviewed in 2024.

<sup>6</sup> Securities owned and securities sold, not yet purchased, also described as short sales of securities, was reviewed during 14 of the 102 audit engagements reviewed in 2024.

<sup>7</sup> See supra note 3.



## Audit and Attestation Deficiencies by Firm Characteristics

This section provides inspection results stratified by firm characteristics, as determined at the time of inspection.

### Types of Engagements Performed

The following table summarizes deficiencies in audits and audit areas for each of the last three inspection years, stratified both (1) by whether the firm performing the audits also audited issuers and whether the broker-dealer whose audits were reviewed filed a compliance or exemption report and (2) by whether the firm audited broker-dealers that filed compliance reports or audited broker-dealers that filed only exemption reports.

Firms that audited broker-dealers that filed compliance reports generally also audited broker-dealers that filed exemption reports and are also more likely to have audited issuers.

Firms	Percentage of audits reviewed with deficiencies			Percentage of audit areas reviewed with deficiencies					
				Financial statement and regulatory areas			Other audit areas <sup>8</sup>		
	2024	2023	2022	2024	2023	2022	2024	2023	2022
<b>Firms that also audited issuers:</b>	68%	66%	49%	19%	17%	17%	6%	8%	8%
<b>Broker-dealers that filed a compliance report</b>	62%	62%	47%	13%	17%	14%	4%	7%	3%
<b>Broker-dealers that filed an exemption report</b>	71%	68%	51%	22%	17%	19%	8%	8%	11%
<b>Firms that did not audit issuers:</b>	94%	79%	86%	32%	26%	35%	15%	7%	13%
<b>Broker-dealers that filed a compliance report</b>	100%	20%	100%	39%	8%	33%	13%	0%	20%
<b>Broker-dealers that filed an exemption report</b>	93%	89%	83%	31%	30%	36%	16%	9%	11%
<b>All inspected firms</b>	<b>76%</b>	<b>70%</b>	<b>58%</b>	<b>23%</b>	<b>20%</b>	<b>21%</b>	<b>9%</b>	<b>8%</b>	<b>9%</b>

<b>Firms that audited broker-dealers that filed compliance reports</b>	65%	59%	48%	18%	14%	16%	6%	6%	5%
<b>Firms that audited broker-dealers that filed only exemption reports</b>	91%	84%	75%	31%	28%	31%	14%	9%	15%
<b>All inspected firms</b>	<b>76%</b>	<b>70%</b>	<b>58%</b>	<b>23%</b>	<b>20%</b>	<b>21%</b>	<b>9%</b>	<b>8%</b>	<b>9%</b>

<sup>8</sup> See supra note 3.

The percentage of audits reviewed with deficiencies for firms that also audited issuers was significantly lower each year compared to firms that did not audit issuers. Similarly, the percentage of audits reviewed with deficiencies for firms that audited broker-dealers that filed compliance reports was significantly lower each year compared to firms that audited broker-dealers that filed only exemption reports.

The deficiency percentages from reviews of audits of broker-dealers that filed a compliance report by firms that did not audit issuers varied significantly by year, due in part to the small number of audits reviewed each year. We reviewed four audits of compliance report filers performed by firms that do not audit issuers in 2024, five in 2023, and three in 2022.

Of the audits performed by firms that also audited issuers, the percentage of audit and audit areas with deficiencies continued to be lower for audits of broker-dealers that filed a compliance report compared to broker-dealers that filed an exemption report.

The following table summarizes deficiencies in examination engagements and review engagements for each of the last three inspection years, stratified by whether the firm performing the attestation that 1) also audited issuers and 2) audited broker-dealers that filed compliance reports or audited broker-dealers that filed only exemption report.

Firms	Percentage of examination engagements with deficiencies			Percentage of review engagements with deficiencies		
	2024	2023	2022	2024	2023	2022
<b>Firms that also audited issuers:</b>	52%	63%	52%	35%	30%	40%
<b>Firms that did not audit issuers:</b>	100%	80%	33%	52%	56%	41%
<b>All inspected firms</b>	<b>59%</b>	<b>66%</b>	<b>50%</b>	<b>42%</b>	<b>40%</b>	<b>40%</b>
<b>Firms that audited broker-dealers that filed compliance reports</b>	59%	66%	50%	24%	19%	32%
<b>Firms that audited broker-dealers that filed only exemption reports</b>	N/A	N/A	N/A	54%	54%	47%
<b>All inspected firms</b>	<b>59%</b>	<b>66%</b>	<b>50%</b>	<b>42%</b>	<b>40%</b>	<b>40%</b>

The percentage of examination and review engagements with deficiencies in 2024 was significantly lower for firms that also audited issuers when compared to firms that did not audit issuers. Four of the examination engagements reviewed in 2024 were performed by firms that did not audit issuers, compared to 25 performed by firms that also audited issuers.

The percentage of review engagements with deficiencies for firms that also audited broker-dealers that filed compliance reports was significantly lower than the percentage of deficiencies at firms that audited broker-dealers that filed only exemption reports for all years presented.

## Number of Broker-Dealer Audits Per Firm

The following tables summarize inspection results, stratified by the number of broker-dealer audits performed by the firm, including firms that audited more than 100 broker-dealers and more than 100 issuers (the “largest audit firms”), for each of the last three inspection years.

2024 inspections									
Firms	Number of firms	Number of audits	Percentage of audits with deficiencies	Percentage of financial statement and regulatory areas with deficiencies	Percentage of other audit areas with deficiencies	Number of examination engagements	Percentage of examination engagements with deficiencies	Number of review engagements	Percentage of review engagements with deficiencies
Firms that audited 1 broker-dealer	9	9	89%	30%	15%	1	100%	6	83%
Firms that audited 2 to 20 broker-dealers	26	27	89%	38%	13%	4	75%	21	67%
Firms that audited 21 to 50 broker-dealers	11	16	88%	22%	15%	6	83%	9	44%
Firms that audited 51 to 100 broker-dealers	8	15	80%	28%	8%	3	67%	11	18%
Firms that audited more than 100 broker-dealers	6	35	57%	10%	3%	15	40%	17	12%
<b>All inspected firms</b>	<b>60</b>	<b>102</b>	<b>76%</b>	<b>23%</b>	<b>9%</b>	<b>29</b>	<b>59%</b>	<b>64</b>	<b>42%</b>

<b>Largest audit firms</b>	4	31	52%	9%	2%	15	40%	15	13%
<b>All other firms</b>	56	71	87%	30%	13%	14	79%	49	51%
<b>All inspected firms</b>	<b>60</b>	<b>102</b>	<b>76%</b>	<b>23%</b>	<b>9%</b>	<b>29</b>	<b>59%</b>	<b>64</b>	<b>42%</b>

The percentage of audits, audit areas, and review engagements with deficiencies in 2024 generally had an inverse relationship with the number of broker-dealer audits performed by the firm. The percentage of examination engagements with deficiencies varied across categories, in part due to the small number of engagements reviewed that were performed by firms in certain categories.

The deficiency percentages for the largest audit firms were each significantly lower than the percentages for all other firms combined.

2023 inspections									
Firms	Number of firms	Number of audits	Percentage of audits with deficiencies	Percentage of financial statement and regulatory areas with deficiencies	Percentage of other audit areas with deficiencies <sup>9</sup>	Number of examination engagements	Percentage of examination engagements with deficiencies	Number of review engagements	Percentage of review engagements with deficiencies
Firms that audited 1 broker-dealer	9	9	89%	30%	7%	2	100%	7	86%
Firms that audited 2 to 20 broker-dealers	24	25	80%	28%	8%	5	100%	19	42%
Firms that audited 21 to 50 broker-dealers	16	21	76%	22%	7%	4	50%	14	50%
Firms that audited 51 to 100 broker-dealers	6	12	50%	16%	5%	3	100%	9	44%
Firms that audited more than 100 broker-dealers	5	36	61%	13%	9%	15	47%	18	11%
All inspected firms	60	103	70%	20%	8%	29	66%	67	40%

Largest audit firms	4	34	59%	11%	8%	15	47%	16	13%
All other firms	56	69	75%	25%	8%	14	86%	51	49%
All inspected firms	60	103	70%	20%	8%	29	66%	67	40%

<sup>9</sup> See supra note 3.

Consistent with 2024, the deficiency percentages in 2023 generally had an inverse relationship with the number of broker-dealer audits performed by the firm. One exception was deficiencies in other audit areas, which were generally consistent across all categories of firms. Another was deficiencies in review engagements, which were generally consistent across firms that audited two to 100 broker-dealers.

2022 inspections									
Firms	Number of firms	Number of audits	Percentage of audits with deficiencies	Percentage of financial statement and regulatory areas with deficiencies	Percentage of other audit areas with deficiencies <sup>10</sup>	Number of examination engagements	Percentage of examination engagements with deficiencies	Number of review engagements	Percentage of review engagements with deficiencies
Firms that audited 1 broker-dealer	2	2	100%	63%	25%	0	N/A	2	100%
Firms that audited 2 to 20 broker-dealers	25	29	86%	35%	17%	6	67%	22	55%
Firms that audited 21 to 50 broker-dealers	13	15	80%	29%	9%	6	83%	8	38%
Firms that audited 51 to 100 broker-dealers	5	11	27%	9%	0%	3	67%	8	13%
Firms that audited more than 100 broker-dealers	5	35	31%	8%	3%	19	32%	12	25%
All inspected firms	50	92	58%	21%	9%	34	50%	52	40%
Largest audit firms	4	33	33%	8%	4%	19	32%	10	20%
All other firms	46	59	71%	29%	12%	15	73%	42	45%
All inspected firms	50	92	58%	21%	9%	34	50%	52	40%

<sup>10</sup> See supra note 3.

Consistent with 2024 and 2023, the deficiency percentages in 2022 generally had an inverse relationship with the number of broker-dealer audits performed by the firm. One exception was for examination engagements performed by firms that audited 21 to 50 broker-dealers, which were significantly higher than all other categories of firms. Those firms performed 18% of examination engagements reviewed in 2022.

## Audit and Attestation Deficiencies by Inspection Frequency

This section provides the 2024 inspection results stratified between firms inspected for the first time under the interim inspection program in 2024 and firms inspected previously during the period since PCAOB standards became applicable for audits of broker-dealers. For previously inspected firms, the results are further stratified into two groups: the largest audit firms (which have each been inspected each year), and all other firms.

2024 inspections									
Inspection Frequency	Number of firms	Number of audits	Percentage of audits with deficiencies	Percentage of financial statement and regulatory areas with deficiencies	Percentage of other audit areas with deficiencies	Number of examination engagements	Percentage of examination engagements with deficiencies	Number of review engagements	Percentage of review engagements with deficiencies
Firms inspected for the first time in 2024	15	15	93%	32%	18%	0	N/A	13	77%
Previously inspected firms other than the largest audit firms	41	56	86%	29%	11%	14	79%	36	42%
Largest audit firms (inspected each year)	4	31	52%	9%	2%	15	40%	15	13%
All inspected firms	60	102	76%	23%	9%	29	59%	64	42%

Inspections of firms inspected for the first time comprised 25% of firm inspections in 2024 and resulted in a higher percentage of audit engagements with deficiencies compared to the previously inspected firms other than the largest audit firms and a significantly higher percentage compared to the largest audit firms. Inspections of firms inspected for the first time also resulted in the highest audit area deficiency percentages and the highest percentage of review engagements with deficiencies amongst these three categories of firms.

## Audit and Attestation Deficiencies by Broker-Dealer Characteristics

This section provides inspection results stratified by whether the broker-dealers whose audits were reviewed filed a compliance report or an exemption report, for each of the last three inspection years.

### Broker-Dealers That Filed Compliance Reports

The following table summarizes deficiencies by audit area from reviews of audit engagements for broker-dealers that filed compliance reports.

Audit areas	2024			2023	2022
	Number of audits	Number of audits with deficiencies	Percentage of audits with deficiencies	Percentage of audits with deficiencies	Percentage of audits with deficiencies
Financial statement areas					
Revenue	27	7	26%	35%	24%
Journal entries	30	4	13%	8%	0%
Evaluating audit results	30	2	7%	6%	11%
Related party relationships and transactions	7	2	29%	22%	29%
Expenses and related accruals	5	4	80%	25%	29%
Receivables and payables	8	1	13%	43%	20%
Securities owned and securities sold, not yet purchased	5	0	0%	0%	0%
Consideration of an entity's ability to continue as a going concern	2	0	0%	N/A	N/A
Regulatory areas					
Net Capital Rule	12	1	8%	0%	8%
Customer Protection Rule	22	9	41%	33%	24%
Other audit areas					
Auditor independence	30	2	7%	13%	0%
Identifying and assessing risks of material misstatement	30	2	7%	0%	6%
Consideration of fraud in a financial statement audit	30	0	0%	0%	0%
Auditor communications	30	0	0%	6%	0%
Audit documentation	30	5	17%	16%	14%
Engagement quality review of an audit engagement	30	0	0%	0%	0%
Auditors' reports on financial statements and supplemental information	30	4	13%	6%	6%
Audit findings	30	0	0%	6%	0%
Post-audit matters	1	0	0%	N/A	N/A

## Broker-Dealers That Filed Exemption Reports

The following table summarizes deficiencies by audit area from reviews of audit engagements for broker-dealers that filed exemption reports.

Audit areas	2024			2023	2022
	Number of audits	Number of audits with deficiencies	Percentage of audits with deficiencies	Percentage of audits with deficiencies	Percentage of audits with deficiencies
Financial statement areas					
Revenue	70	40	57%	54%	40%
Journal entries	72	14	19%	8%	25%
Evaluating audit results	72	14	19%	22%	26%
Related party relationships and transactions	21	8	38%	30%	36%
Expenses and related accruals	12	5	42%	17%	29%
Receivables and payables	15	3	20%	29%	0%
Securities owned and securities sold, not yet purchased	9	3	33%	14%	60%
Consideration of an entity's ability to continue as a going concern	3	2	67%	33%	0%
Regulatory areas					
Net Capital Rule	28	9	32%	45%	36%
Customer Protection Rule	0	0	N/A	0	N/A
Other audit areas					
Auditor independence	72	5	7%	13%	17%
Identifying and assessing risks of material misstatement	72	17	24%	1%	12%
Consideration of fraud in a financial statement audit	72	5	7%	3%	0%
Auditor communications	72	21	29%	15%	2%
Audit documentation	72	6	8%	15%	16%
Engagement quality review of an audit engagement	72	4	6%	0%	11%
Auditors' reports on financial statements and supplemental information	72	6	8%	15%	25%
Audit findings	72	0	0%	3%	0%
Post-audit matters	0	0	N/A	0%	100%