

## Notice of Finality of Initial Decision

In the Matter of *Ronaldo Ocampo, CPA*,

Respondent.

PCAOB No. 105-2023-001

March 13, 2025

On November 12, 2024, the Chief Hearing Officer of the Public Company Accounting Oversight Board (“PCAOB”) rendered an Initial Decision (“Initial Decision”) pursuant to PCAOB Rule 5204(b). [REDACTED FOR CONFIDENTIALITY REASONS.] the Initial Decision found that Respondent Ronaldo Ocampo, CPA (“Ocampo”), as the engagement quality reviewer, failed to appropriately perform the engagement quality reviews on two 2018 issuer audits, in violation of AS 1220, *Engagement Quality Review*, and AS 1015, *Due Professional Care in the Performance of Work*. The Initial Decision determined that Ocampo’s violations constituted multiple instances of negligence under Section 105(c)(5) of the Sarbanes-Oxley Act of 2002, as amended, and censured and barred Ocampo from associating with a registered public accounting firm, with leave to petition the Board to lift the bar after one year.<sup>1/</sup>

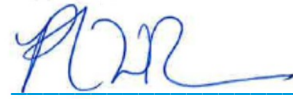
Neither Ocampo nor the Division of Enforcement and Investigations has petitioned for Board review of the Initial Decision as to Ocampo pursuant to PCAOB Rule 5460(a), and the Board has not taken action to call the matter for review pursuant to PCAOB Rule 5460(b). Accordingly, the Initial Decision has today become final as to Ocampo pursuant to PCAOB Rule 5204(d).

**Effective Date of Sanctions:** If Ocampo does not file an application for review by the Securities and Exchange Commission (“Commission”) and the Commission does not order review of sanctions ordered against Ocampo on its own motion, the effective date of the sanctions shall be the later of the expiration of the time period for filing an application for Commission review or the expiration of the time period for the Commission to order review. If Ocampo files an application for review by the Commission or the Commission orders review of the sanctions ordered against Ocampo, the effective date of the sanctions ordered against

<sup>1/</sup>

[REDACTED FOR CONFIDENTIALITY REASONS.]

Ocampo shall be the date the Commission lifts the stay imposed by Section 105(e) of the Sarbanes-Oxley Act of 2002.



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Phoebe W. Brown  
Secretary

March 13, 2025