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Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions

*In the Matter of SS Accounting and Auditing Inc.
and Saima Sayani, CPA,*

Respondents.

PCAOB Release No. 105-2025-002

January 14, 2025

By this Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions (“Order”), the Public Company Accounting Oversight Board (“Board” or “PCAOB”) is:

- (1) censuring SS Accounting and Auditing Inc. (“SS Accounting” or the “Firm”), a registered public accounting firm, and Saima Sayani, CPA (“Sayani”) (collectively, “Respondents”);
- (2) barring Sayani from being an associated person of a registered public accounting firm;¹
- (3) revoking the Firm’s registration;²
- (4) imposing a civil monetary penalty in the amount of \$65,000 upon the Firm and Sayani, jointly and severally;
- (5) requiring the Firm to undertake certain remedial measures concerning quality control, and to provide evidence of such measures with, any future registration application; and
- (6) requiring that Sayani complete 50 hours of continuing professional education (“CPE”), in addition to any CPE required in connection with any professional license,

¹ Sayani may file a petition for Board consent to associate with a registered public accounting firm after two years from the date of this Order.

² The Firm may reapply for registration after two years from the date of this Order.

before filing any petition for Board consent to associate with a registered public accounting firm.

The Board is imposing these sanctions on the basis of its findings that Sayani and the Firm violated PCAOB rules and standards in connection with the Firm's audits of the financial statements of China Green Agriculture, Inc. ("China Green") for the fiscal years ended June 30, 2021 ("2021 China Green Audit") and June 30, 2022 ("2022 China Green Audit") (collectively, the "China Green Audits"), that the Firm violated PCAOB quality control standards, and that Sayani directly and substantially contributed to those quality control violations.³

I.

The Board deems it necessary and appropriate, for the protection of investors and to further the public interest in the preparation of informative, accurate, and independent audit reports, that disciplinary proceedings be, and hereby are, instituted pursuant to Section 105(c) of the Sarbanes-Oxley Act of 2002, as amended (the "Act"), and PCAOB Rule 5200(a)(1), against Respondents.

II.

In anticipation of the institution of these proceedings, and pursuant to PCAOB Rule 5205, Respondents have submitted Offers of Settlement ("Offers") that the Board has determined to accept. Solely for purposes of these proceedings and any other proceedings brought by or on behalf of the Board, or to which the Board is a party, and without admitting or denying the findings herein, except as to the Board's jurisdiction over Respondents and the subject matter of these proceedings, which is admitted, Respondents consent to the entry of this Order as set forth below.⁴

III.

On the basis of Respondents' Offers, the Board finds that:⁵

³ All references to PCAOB rules and standards in this Order are to the versions of those rules and standards, and to their organization and numbering, in effect at the time of the conduct discussed herein.

⁴ The findings herein are made pursuant to Respondents' Offers and are not binding on any other person or entity in this or any other proceeding.

⁵ The Board finds that Respondents' conduct described in this Order meets the conditions set out in Section 105(c)(5) of the Act, 15 U.S.C. § 7215(c)(5), which provides that certain sanctions may be imposed in the event of: (1) intentional or knowing conduct, including reckless conduct, that results in

A. Respondents

1. **SS Accounting and Auditing Inc.** is headquartered in Plano, Texas. SS Accounting is licensed to practice public accounting by the Texas State Board of Public Accountancy (license no. C10697). SS Accounting is, and at all relevant times was, registered with the Board, and is a “registered public accounting firm” as that term is defined in Section 2(a)(12) of the Act and PCAOB Rule 1001(r)(i).

2. **Saima Sayani** was, at all relevant times, a partner of the Firm and a certified public accountant under the laws of Texas (license no. 103440). Sayani served as the engagement partner for the China Green Audits. At all relevant times, Sayani was an “associated person of a registered public accounting firm” as that term is defined in Section 2(a)(9) of the Act and PCAOB Rule 1001(p)(i).

B. Issuer

3. **China Green Agriculture, Inc.** is headquartered in the People’s Republic of China. Its public filings disclose that it is engaged in the production and sale of various types of fertilizers and agricultural products through wholly-owned Chinese subsidiaries and variable interest entities, including Jinong Shaanxi TechTeam Jinong Humic Acid Product Co., Ltd. (“Jinong”); Beijing Gufeng Chemical Products Co., Ltd. (“Gufeng”); and Xi’an Hu County Yuxing Agriculture Technology Development Co., Ltd. (“Yuxing”). China Green is, and at all relevant times was, an “issuer” as that term is defined in Section 2(a)(7) of the Act and PCAOB Rule 1001(i)(iii).

C. Summary

4. As detailed below, Respondents violated multiple PCAOB rules and standards in connection with the China Green Audits. On one or both of the China Green Audits, Respondents failed to: (a) obtain sufficient appropriate audit evidence for revenue and inventory; (b) perform sufficient procedures to test journal entries in response to the risk of fraud; (c) communicate all required matters to China Green’s audit committee; (d) determine all critical audit matters (“CAMs”); and (e) identify significant findings and issues in an engagement completion document.

violation of the applicable statutory, regulatory, or professional standard; or (2) repeated instances of negligent conduct, each resulting in a violation of the applicable statutory, regulatory, or professional standard.

5. Further, during 2021 and 2022, the Firm violated PCAOB quality control standards, and Sayani directly and substantially contributed to the Firm's quality control violations.

D. Applicable PCAOB Rules and Auditing Standards

6. In connection with the preparation and issuance of an audit report, PCAOB rules require that registered public accounting firms and their associated persons comply with all applicable auditing and related professional standards.⁶ An auditor is in a position to express an unqualified opinion on an issuer's financial statements when the auditor conducted an audit in accordance with PCAOB standards and concludes that the financial statements, taken as a whole, are presented fairly, in all material respects, in conformity with the applicable financial reporting framework.⁷ An auditor must determine whether there are any critical audit matters in the audit of the financial statements.⁸

7. PCAOB standards require that an auditor exercise due professional care in planning and performing an audit.⁹ Due professional care requires that the auditor exercise professional skepticism, which is an attitude that includes a questioning mind and a critical assessment of audit evidence.¹⁰

8. Auditors are required to plan and perform audit procedures to obtain sufficient appropriate audit evidence to provide a reasonable basis for the opinion.¹¹ In addition, an auditor has a responsibility to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by fraud or error.¹² An auditor is also required to prepare audit documentation pursuant to PCAOB

⁶ See PCAOB Rule 3100, *Compliance with Auditing and Related Professional Practice Standards*; PCAOB Rule 3200, *Auditing Standards*. All references to PCAOB rules and standards in this Order are to the versions of those rules and standards, and to their organization and numbering, in effect at the time of the audits discussed herein.

⁷ See AS 3101.02, *The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion*.

⁸ See *id.* at .11, see also *id.* at .12.

⁹ See AS 1015.01, *Due Professional Care in the Performance of Work*.

¹⁰ *Id.* at .07; AS 2301.07, *The Auditor's Responses to the Risks of Material Misstatement*.

¹¹ AS 1105.04, *Audit Evidence*.

¹² AS 2401.12, *Consideration of Fraud in a Financial Statement Audit*.

standards, including identifying all significant findings or issues in an engagement completion document.¹³

9. PCAOB standards also require auditors to design and perform audit procedures in a manner that addresses the assessed risks of material misstatement for each relevant assertion of each significant account and disclosure.¹⁴ In conducting sampling in substantive tests of details, an auditor should determine that the population from which a sample is drawn is appropriate for the specific audit objective and select sample items in such a way that the sample can be expected to be representative of the population.¹⁵ Moreover, when auditing inventories, if the auditor has not satisfied himself or herself as to inventories in the possession of the client, the auditor needs to make or observe some physical counts of the inventory and apply appropriate tests of intervening transactions.¹⁶

10. In determining the nature, timing, and extent of the testing of journal entries and other adjustments, for purposes of identifying and selecting specific entries and other adjustments for testing, and determining the appropriate method of examining the underlying support for the items selected, an auditor should consider, among other factors, the auditor's assessment of the fraud risk.¹⁷ In addressing fraud risk related to management override of controls, PCAOB standards require the auditor to design procedures to test the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements.¹⁸

11. PCAOB standards also require the auditor to communicate with the company's audit committee regarding certain matters related to the conduct of an audit, including significant risks identified during the auditor's risk assessment procedures; the names, locations, and planned responsibilities of other independent public accounting firms or other persons, who are not employed by the auditor, that perform audit procedures in the current period audit; critical accounting policies and practices; critical accounting estimates; and, when applicable, certain matters relating to the auditor's evaluation of the company's ability to continue as a going concern.¹⁹

¹³ See AS 1215.04, .13, *Audit Documentation*.

¹⁴ See AS 2301.08.

¹⁵ See AS 2315.17, .24, *Audit Sampling*.

¹⁶ See AS 2510.12, *Auditing Inventories*.

¹⁷ See AS 2401.61.

¹⁸ *Id.* at .58; see also *id.* at .57.

¹⁹ See AS 1301.01, .09-.10, .12, .17, *Communications with Audit Committees*.

E. Respondents Violated PCAOB Rules and Standards on the China Green Audits

12. SS Accounting issued audit reports containing unqualified opinions on China Green's 2021 and 2022 financial statements on October 13, 2021, and November 10, 2022, respectively. The reports were included with China Green's Forms 10-K filed with the U.S. Securities and Exchange Commission ("Commission"). As described below, Respondents failed to comply with PCAOB rules and standards in performing the China Green Audits.

i. Respondents Failed to Sufficiently Test Revenue on the China Green Audits

13. Jinong, one of China Green's subsidiaries and larger business segments, recorded revenue for fiscal years ending June 30, 2021, and June 30, 2022, of approximately \$59.4 million and \$54 million, or 26% and 32% of China Green's total revenue, respectively. On both China Green Audits, Respondents identified revenue recognition as a fraud risk for Jinong.

14. In performing substantive testing of revenue on the China Green Audits, Respondents limited the population from which it selected sales transactions. For the 2021 China Green Audit, Respondents selected the top 35 customer sales transactions for testing, which totaled approximately \$6.5 million or 11% of Jinong's total revenue. For the 2022 China Green Audit, Respondents selected sales transactions for testing by selecting the top 121 customers with the largest outstanding accounts receivable balances as of year-end, which totaled approximately \$8.6 million or 16% of Jinong's total sales. Respondents did not perform any other test of details on Jinong's revenue during the China Green Audits.

15. Because Respondents' selection of transactions was based on a specific characteristic (i.e., largest customers or largest accounts receivable balances), and not all items in Jinong's revenue population had an opportunity to be selected, the selection did not constitute audit sampling.²⁰ Therefore, the results of Respondents' testing could not be projected to the entire population.²¹

16. As a result, more than 80% of Jinong's revenue for both the 2021 China Green and the 2022 China Green Audit, or 23% and 27% of China Green's total consolidated sales for those years, respectively, was not subject to testing.

²⁰ See AS 1105.27.

²¹ See *id.*

17. For these reasons, Respondents failed to obtain sufficient appropriate audit evidence concerning revenue on the China Green Audits.²²

ii. Respondents Failed to Perform Sufficient Procedures to Test China Green’s Inventory on the 2022 China Green Audit

18. For the fiscal year 2022, China Green reported total inventory of \$42.2 million, or 22% of China Green’s total assets. The majority of China Green’s inventory, or 98%, was located at two of its subsidiaries – Gufeng and Yuxing – which reported total inventory of \$22 million and \$19 million, respectively. Jinong’s inventory represented approximately 2% of China Green’s total assets. Respondents identified China Green’s inventory as a significant risk in the 2022 China Green Audit.

19. To test the existence of inventory, Respondents performed inventory observation procedures on July 31, 2022, and August 1, 2022 – one month after China Green’s fiscal year-end June 30, 2022. As part of those procedures, Respondents agreed the quantity of items test counted by product during the physical inventory observation procedures to the quantity of items recorded in China Green’s accounting records as of July 31, 2022, and August 1, 2022. The results of those procedures showed no discrepancies. To support the inventory reported on June 30, 2022, Respondents obtained a schedule of all purchases and sales during the intervening period – i.e., the date after the balance sheet date to the date of inventory observation (or July 1, 2022 to July 31, 2022 or August 1, 2022).

20. However, except for testing the intervening purchases after fiscal year-end for one subsidiary (Gufeng), Respondents failed to perform any procedures to test the intervening purchases and sales for China Green’s other two subsidiaries that reported inventory.

21. Because Respondents failed to perform sufficient procedures to test intervening transactions between the date of the Firm’s inventory observation and fiscal year-end, they failed to obtain sufficient appropriate audit evidence for the inventory China Green reported for the fiscal year-end June 30, 2022.²³

iii. Respondents Failed to Perform Sufficient Procedures to Test Journal Entries in Response to the Risk of Fraud on the 2022 China Green Audit

22. Respondents identified management override of controls as a fraud risk in the 2022 China Green Audit. In response to that risk assessment, Respondents planned to perform an examination of journal entries.

²² See AS 1105.27; AS 2315.24; AS 2301.08, .13.

²³ See AS 2510.12; AS 1105.04.

23. However, Respondents' journal entry testing was limited to China Green's three operating subsidiaries – Jinong, Gufeng, and Yuxing. Respondents did not perform any journal entry testing on China Green's four discontinued subsidiaries despite the discontinued subsidiaries' materiality to China Green's financial statements – net loss from discontinued operations was \$17.8 million and accounted for 18% of China Green's net loss.²⁴

24. As a result, Respondents failed to perform sufficient procedures to respond to the risk of management override of controls on the 2022 China Green Audit.²⁵

iv. Respondents Failed to Make Required Communications to the Audit Committee on the China Green Audits

25. In both the 2021 China Green Audit and the 2022 China Green Audit, Respondents sent letters to China Green's audit committee, on June 16, 2021, and June 20, 2022, respectively, communicating an overview of the audit strategy, including the timing of the audit. Respondents also sent letters to the audit committee communicating certain results of the 2021 China Green Audit and the 2022 China Green Audit on September 27, 2021 and November 3, 2022, respectively. In both China Green Audits, however, Respondents failed to make several required communications to the audit committee.

26. Specifically, on both the China Green Audits, while Respondents identified revenue recognition, inventory, and management override of controls as significant risks and fraud risks, Respondents failed to communicate those identified risks to the audit committee.²⁶

27. Additionally, on both the China Green Audits, Respondents used a foreign accounting firm and external contractors to perform audit procedures. Respondents, however, failed to communicate the name, location, and planned responsibilities of these third parties to China Green's audit committee.²⁷

28. Further, on both the China Green Audits, China Green disclosed in its Forms 10-K critical accounting policies and estimates related to the use of estimates, revenue recognition, cash and cash equivalents, accounts receivable, assets held for sale, deferred assets, and segment reporting. However, in the letters sent to China Green's audit committee

²⁴ The net loss from discontinued operations of \$17.8 million included revenue of \$13.4 million; cost of goods sold of \$18.1 million; and selling, general, and administrative expenses of \$13.1 million.

²⁵ See AS 2401.61.

²⁶ See AS 1301.09.

²⁷ See *id.* at .10d.

communicating the results of its audits, Respondents indicated that there were no critical accounting policies or critical accounting estimates.²⁸

29. Finally, on both the China Green Audits, Respondents evaluated China Green's ability to continue as a going concern and concluded, based on conditions and events that Respondents identified, that there was substantial doubt about China Green's ability to continue as a going concern for a reasonable period of time. Notwithstanding that conclusion, Respondents failed to communicate their conclusion, or the conditions and events on which the conclusion was based, to China Green's audit committee.²⁹

30. As a result of these failures on both the China Green Audits to make required communications to China Green's audit committee, Respondents violated PCAOB standards.³⁰

v. Respondents Failed to Make Critical Audit Matter Determinations as to Certain Matters Potentially Material to China Green's Financial Statements on the China Green Audits

31. PCAOB standards require an auditor to determine and communicate in the audit report whether there are any CAMs in the audit of a client's current period financial statements. A CAM is "any matter arising from the audit of the financial statements that was communicated or required to be communicated to the audit committee and that: (1) relates to accounts or disclosures that are material to the financial statements and (2) involved especially challenging, subjective, or complex auditor judgment."³¹

32. For each CAM communicated in the auditor's report, the auditor must: (a) identify the CAM; (b) describe the principal considerations that led the auditor to determine that the matter is a CAM; (c) describe how the CAM was addressed in the audit; and (d) refer to the relevant financial statement accounts or disclosures that relate to the CAM.³² If the auditor determines that there are no CAMs in an audit, the auditor must state in the audit report that no CAMs were identified.³³

²⁸ See *id.* at .12.

²⁹ See *id.* at .17a.

³⁰ See AS 1301.09, .10d, .12, .17a.

³¹ AS 3101.11.

³² *Id.* at .14.

³³ *Id.* at .13.

33. During the China Green Audits, Respondents did not perform any procedures to determine whether certain potentially material accounts and disclosures that were required to be communicated to China Green’s audit committee constituted a CAM.

34. For example, as explained above, China Green disclosed critical accounting policies and critical accounting estimates in its fiscal year 2021 and 2022 financial statements. Respondents were aware of those disclosures during the China Green Audits (despite informing China Green’s audit committee that there were no critical accounting policies or critical accounting estimates). As another example, Respondents also identified and communicated to the audit committee a schedule of corrected misstatements.

35. Respondents, however, failed to determine during the China Green Audits whether those issuer-disclosed critical accounting policies and critical accounting estimates, as well as certain corrected misstatements – all of which were required to be communicated to the audit committee – were CAMs.³⁴

vi. Respondents Failed to Identify Significant Findings or Issues in the Engagement Completion Audit Documentation for the China Green Audits

36. For each of the China Green Audits, Respondents included an engagement completion document in the work papers, but they noted “N/A” to every section in each of the engagement completion documents.

37. Given the significant issues Respondents encountered on the China Green Audits, those “N/A” designations were inappropriate. For example, in the engagement completion documents, Respondents failed to document the results of their auditing procedures in response to the significant risks they identified or provide cross-references to other supporting documentation.

38. Moreover, in the engagement completion documents, Respondents failed to identify responses to other significant findings or issues, including their audit responses to: (i) China Green’s intangible assets subject to amortization, which Respondents identified as a CAM during both China Green Audits; (ii) non-monetary sales and purchases of transactions on which China Green recorded no gain or loss; and (iii) the discontinued operations of China Green’s four variable interest entities during the year under audit.

39. For all of these reasons, Respondents failed to identify significant findings or issues in the engagement completion documents for the China Green Audits.³⁵

³⁴ See AS 3101.11-.14.

³⁵ See AS 1215.13.

F. The Firm Violated PCAOB Quality Control Standards and Sayani Directly and Substantially Contributed to These Violations

40. PCAOB rules require that a registered public accounting firm and its associated persons comply with the Board's quality control standards.³⁶ These standards require that a registered firm have a system of quality control for its accounting and auditing practice.³⁷ A system of quality control is broadly defined as a process to provide the firm with reasonable assurance that its personnel comply with applicable professional standards and the firm's standards of quality.³⁸ A firm's system of quality control should include policies and procedures that provide the firm with reasonable assurance that the work performed by engagement personnel meets applicable professional standards, regulatory requirements, and the firm's standards of quality.³⁹ A firm's "policies and procedures should cover planning, performing, supervising, reviewing, documenting, and communicating the results of each engagement."⁴⁰

41. PCAOB quality control standards also require the establishment of monitoring policies and procedures to provide the firm with reasonable assurance that the policies and procedures established by the firm for each of the other elements of quality control are suitably designed and are being effectively applied.⁴¹ Monitoring involves an ongoing consideration and evaluation of the (a) relevance and adequacy of the firm's policies and procedures; (b) appropriateness of the firm's guidance materials and any practice aids; (c) effectiveness of professional development activities; and (d) compliance with the firm's policies and procedures.⁴²

42. The Firm violated PCAOB quality control standards in several ways.

43. As illustrated by the Firm's various violations outlined above in connection with the China Green Audits, the Firm failed to establish and implement policies and procedures sufficient to provide it with reasonable assurance that the work performed by engagement

³⁶ See PCAOB Rule 3100; PCAOB Rule 3400T, *Interim Quality Control Standards*.

³⁷ See QC § 20.01, *System of Quality Control for a CPA Firm's Accounting and Auditing Practice*.

³⁸ *Id.* at .03.

³⁹ *Id.* at .17.

⁴⁰ *Id.* at .18.

⁴¹ QC § 20.20; QC 30.02, *Monitoring a CPA Firm's Accounting and Auditing Practice*.

⁴² QC § 30.02; *see generally* at .03-.09.

personnel met applicable professional standards and regulatory requirements, and the Firm's standard of quality.⁴³

44. The Firm also failed to establish and implement any monitoring procedures, as required by PCAOB quality control standards. Indeed, since the Firm's registration with the Board in July 2020 and through the time period that Respondents were conducting the China Green Audits, the Firm failed to conduct any monitoring of its quality control system.⁴⁴

45. PCAOB Rule 3502 prohibits an associated person of a registered public accounting firm from taking or omitting an action knowing, or recklessly not knowing, that the act or omission would directly and substantially contribute to the firm's violation of PCAOB rules or standards.⁴⁵ At the time of the China Green Audits, as the sole owner of the Firm, Sayani was responsible for ensuring the Firm complied with PCAOB rules and standards, and was responsible for developing and maintaining the Firm's system of quality control. Sayani, however, recklessly failed to fulfill those responsibilities, and thereby directly and substantially contributed to the Firm's quality control violations.⁴⁶

IV.

In view of the foregoing, and to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports, the Board determines it appropriate to impose the sanctions agreed to in Respondents' Offers.

Accordingly, it is hereby ORDERED that:

- A. Pursuant to Section 105(c)(4)(E) of the Act and PCAOB Rule 5300(a)(5), Saima Sayani and SS Accounting are hereby censured.
- B. Pursuant to Section 105(c)(4)(B) of the Act and PCAOB Rule 5300(a)(2), Saima Sayani is barred from being an "associated person of a registered public accounting firm," as that term is defined in Section 2(a)(9) of the Act and PCAOB Rule 1001(p)(i).⁴⁷

⁴³ See QC § 20.17.

⁴⁴ See QC § 30.02-.09; *see also* QC § 20.20.

⁴⁵ See PCAOB Rule 3502, *Responsibility Not to Knowingly or Recklessly Contribute to Violations*.

⁴⁶ *See id.*

⁴⁷ As a consequence of the bar, the provisions of Section 105(c)(7)(B) of the Act, 15 U.S.C. § 7215(c)(7)(B), will apply with respect to Sayani. Section 105(c)(7)(B) provides: "It shall be unlawful for

- C. Pursuant to PCAOB Rule 5302(b), Saima Sayani may file a petition for Board consent to associate with a registered public accounting firm after two years from the date of this Order.
- D. Pursuant to Section 105(c)(4)(A) of the Act and the PCAOB Rule 5300(a)(1), the registration of SS Accounting is hereby revoked.
- E. Pursuant to PCAOB Rule 2101, after two years from the date of this Order, the Firm may reapply for registration by filing an application for registration.
- F. Pursuant to Section 105(c)(4)(D) of the Act and PCAOB Rule 5300(a)(4), a civil money penalty in the amount of \$65,000 is imposed on Saima Sayani and SS Accounting, jointly and severally.
 - 1. All funds collected by the PCAOB as a result of the assessment of this civil money penalty will be used in accordance with Section 109(c)(2) of the Act.
 - 2. Saima Sayani and SS Accounting shall pay \$65,000 within ten days of the issuance of this Order by (a) wire transfer in accordance with instructions furnished by PCAOB staff; or (b) United States Postal Service money order, bank money order, certified check, or bank cashier's check (i) made payable to the Public Company Accounting Oversight Board, (ii) delivered to the Office of Finance, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington D.C. 20006, and (iii) submitted under a cover letter, which identifies Saima Sayani and SS Accounting as respondents in these proceedings, sets forth the title and PCAOB release number of these proceedings, and states that payment is made pursuant to this Order, a copy of which cover letter and money order or check shall be sent to Office of the Secretary, Attention: Phoebe W. Brown, Secretary, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington, D.C. 20006.

any person that is suspended or barred from being associated with a registered public accounting firm under this subsection willfully to become or remain associated with any issuer, broker, or dealer in an accountancy or a financial management capacity, and for any issuer, broker, or dealer that knew, or in the exercise of reasonable care should have known, of such suspension or bar, to permit such an association, without the consent of the Board or the Commission.”

3. If timely payment is not made, interest shall accrue at the federal debt collection rate set for the current quarter pursuant to 31 U.S.C. § 3717. Payments shall be applied first to post-Order interest.
 4. With respect to any civil money penalty amounts that Saima Sayani and SS Accounting shall pay pursuant to this Order, Saima Sayani and SS Accounting shall not, directly or indirectly, (a) seek or accept reimbursement or indemnification from any source including, but not limited to, any current or former affiliated firm or professional or any payment made pursuant to any insurance policy; (b) claim, assert, or apply for a tax deduction or tax credit in connection with any federal, state, local, or foreign tax; nor (c) seek or benefit by any offset or reduction of any award of compensatory damages, by the amount of any part of Saima Sayani and SS Accounting's payment of the civil money penalty pursuant to this Order, in any private action brought against Saima Sayani or SS Accounting based on substantially the same facts as set out in the findings in this Order.
 5. By consenting to this Order, SS Accounting acknowledges that failure to pay the civil money penalty described above may alone be grounds to deny any reapplication for registration pursuant to PCAOB Rule 2101.
 6. By consenting to this Order, Saima Sayani acknowledges that failure to pay the civil money penalty described above may alone be grounds to deny any petition, pursuant to PCAOB Rule 5302(b), for Board consent to associate with a registered public accounting firm.
- G. Pursuant to Section 105(c)(4)(G) of the Act and PCAOB Rule 5300(a)(9), the Firm is required:
1. Before filing with the Board any future registration application, to establish, revise, or supplement, as necessary, policies and procedures to provide the Firm with reasonable assurance that: (a) Firm personnel will comply with PCAOB standards when conducting issuer audits and (b) the work performed by engagement personnel meets applicable professional standards and regulatory requirements, and the Firm's standards of quality.
 2. To provide with any future registration application a written certification, signed by the individual ultimately responsible for the Firm's system of quality control, to the Director of the PCAOB's Division of Enforcement and Investigations, stating that the Firm has complied with paragraph IV.G.1 above. The certification shall identify the actions undertaken to satisfy the

conditions specified above, provide written evidence of compliance in the form of a narrative, and be supported by exhibits sufficient to demonstrate compliance. The Firm shall also submit such additional evidence of, and information concerning, compliance as the staff of the Division of Enforcement and Investigations or the staff of the Division of Registration and Inspections may reasonably request.

- H. Pursuant to Section 105(c)(4)(F) of the Act and PCAOB Rule 5300(a)(6), Sayani is required to complete, prior to filing any petition to terminate her bar and for Board consent to reassociate with a registered public accounting firm, 50 hours of continuing professional education and training relating to PCAOB auditing standards (such hours shall be in addition to, and shall not be counted in, the continuing professional education she is required to obtain in connection with any professional license).

ISSUED BY THE BOARD.

/s/ Phoebe W. Brown

Phoebe W. Brown
Secretary

January 14, 2025