

**Order Instituting Disciplinary Proceedings,
Making Findings, and Imposing Sanctions**

In the Matter of Accell Audit & Compliance, P.A.,

Respondent.

PCAOB Release No. 105-2025-017

March 11, 2025

By this Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions (“Order”), the Public Company Accounting Oversight Board (“Board” or “PCAOB”) is permanently revoking the registration of Accell Audit & Compliance, P.A. (“Accell,” the “Firm,” or “Respondent”).

The Board is imposing this sanction on the basis of its finding that the Firm failed to comply with a Board order in violation of PCAOB Rule 5000.

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 against Respondent pursuant to Section 105(c) of the Sarbanes-Oxley Act of 2002, as amended (the “Act”), and PCAOB Rule 5200(a)(1).

II.

In anticipation of the institution of these proceedings, and pursuant to PCAOB Rule 5205, Respondent has submitted an Offer of Settlement (“Offer”) 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 Respondent and the subject matter of these proceedings, which is admitted, Respondent consents to the entry of this Order as set forth below.¹

¹ The findings herein are made pursuant to the Firm’s Offer and are not binding on any other person or entity in this or any other proceeding.

III.

On the basis of Respondent's Offer, the Board finds that:²

A. Respondent

1. Accell Audit & Compliance, P.A. is a corporation headquartered in Tampa, Florida. At all relevant times, Accell was registered with the Board pursuant to Section 102 of the Act and PCAOB rules. At all relevant times, Accell was licensed to practice public accounting by the Florida Board of Accountancy (license number AD66617).

B. Accell Failed to Comply with a Board Order in Violation of PCAOB Rule 5000

2. PCAOB Rule 5000, *General*, requires that a registered public accounting firm comply with all Board orders to which the firm is subject.

3. On September 24, 2024, the Board issued an Order Instituting Disciplinary Proceedings, Making Findings, and Imposing Sanctions against the Firm, *In the Matter of Accell Audit and Compliance, P.A.*, PCAOB Release No. 105-2024-037 ("September Order"), for Accell's failure to make certain required communications to the audit committees of two issuer clients. Pursuant to the September Order, the Board censured the Firm, ordered the Firm to pay a civil money penalty of \$40,000 within ten days of entry of the September Order, and ordered the Firm to undertake certain remedial actions regarding Firm policies and procedures and to provide a certification that the Firm has done so within 120 days of entry of the September Order.

4. Accell has failed to pay the civil money penalty imposed upon it and has failed to provide a certification that it has completed the required remedial measures. Accell therefore failed to comply with the Board's September Order in violation of PCAOB Rule 5000.

² The Board finds that Respondent's 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 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.

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 Respondent's Offer.

Accordingly, it is hereby ORDERED that:

- A. Pursuant to Section 105(c)(4)(A) of the Act and PCAOB Rule 5300(a)(1), the registration of Accell Audit & Compliance, P.A. is hereby permanently revoked.

ISSUED BY THE BOARD.

/s/ Phoebe W. Brown

Phoebe W. Brown
Secretary

March 11, 2025