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## ORDER INSTITUTING DISCIPLINARY PROCEEDINGS, MAKING FINDINGS, AND IMPOSING SANCTIONS

*In the Matter of Barton CPA PLLC,*

Respondent.

PCAOB Release No. 105-2024-047

November 19, 2024

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

- (1) censuring Barton CPA PLLC, a registered public accounting firm (the “Firm” or “Respondent”);
- (2) imposing a civil money penalty in the amount of \$25,000 upon the Firm; and
- (3) requiring the Firm to comply with its policies and procedures directed toward ensuring compliance with PCAOB requirements for reporting audit participants.

The Board is imposing these sanctions on the basis of its findings that the Firm failed to timely file required Form APs, in violation of PCAOB Rule 3211, *Auditor Reporting of Certain Audit Participants*.

### 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 Respondent.

### II.

In anticipation of institution of these proceedings, and pursuant to PCAOB Rule 5205, Respondent has submitted an 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 entry of this Order.<sup>1</sup>

### III.

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

#### A. Respondent

1. **Barton CPA PLLC** is a public accounting firm located in Cypress, Texas. At all relevant times, the Firm was registered with the Board pursuant to Section 102 of the Act and PCAOB rules.

#### B. Respondent Failed to Timely File Form APs in Violation of PCAOB Rule 3211

2. PCAOB Rule 3211 provides that each registered public accounting firm must provide information about engagement partners and other accounting firms that participate in audits of issuers by filing a Form AP, *Auditor Reporting of Certain Audit Participants*, for each audit report issued by the firm for an issuer. Form APs must be filed by the 35<sup>th</sup> day after the date the audit report is first included in a document filed with the U.S. Securities and Exchange Commission (SEC),<sup>2</sup> subject to a shorter filing deadline that applies when the audit report is first included in a registration statement filed under the Securities Act of 1933, as amended.<sup>3</sup>

3. The Firm performed an audit of the financial statements of Envirotech Vehicles, Inc. ("Envirotech") for the year ended December 31, 2022 (the "Envirotech Audit"). For Envirotech's 2022 financial statements, the Firm issued an audit report dated September 25, 2023, which was included in Envirotech's Form 10-K filed with the SEC on the same day. The Firm belatedly filed the Form AP for the Envirotech Audit, on February 5, 2024, 98 days after it was due.

4. The Firm performed an audit of the financial statements of Golden Sand Holdings Corp. ("GSHC") for the year ended December 31, 2022 (the "GSHC Audit"). For GSHC's 2022 financial statements, the Firm issued an audit report dated May 5, 2023, which was

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<sup>1</sup> The findings herein are made pursuant to the Respondent's Offer and are not binding on any other person or entity in this or any other proceeding.

<sup>2</sup> See PCAOB Rule 3211(b)(1).

<sup>3</sup> In that instance, a firm is required to file the Form AP by the tenth day after the date the audit report is first included in a document filed with the Commission. See PCAOB Rule 3211(b)(2).

included in GSHC's Form S-1/A filed with the SEC on May 12, 2023. The Firm belatedly filed the Form AP for the GSHC Audit, on February 5, 2024, 259 days after it was due.

5. The Firm performed an audit of the financial statements of Signing Day Sports, Inc. ("SDS") for the year ended December 31, 2022 (the "SDS Audit"). For SDS's 2022 financial statements, the Firm issued an audit report dated April 27, 2023. Subsequently, the Firm issued a consent on June 30, 2023, to include the Firm's April 27, 2023, audit report in a Form S-1/A that SDS filed with the SEC on June 30, 2023. The Firm belatedly filed the Form AP for the SDS Audit, on February 5, 2024, 210 days after it was due.

6. The Firm failed to file the required Form AP by the 35<sup>th</sup> day after the date its audit report was first included with the above-described filing Envirotech made with the SEC, in violation of PCAOB Rule 3211(b)(1). The Firm also failed to file required Form APs by the 10<sup>th</sup> day after the dates its audit reports were first included in the above-described registration statements GSHC and SDS filed with the SEC, in violation of PCAOB Rule 3211(b)(2).

#### IV.

The Firm has represented to the Board that, since the PCAOB identified the above violations, the Firm has established and implemented the following changes to its policies and procedures for the purpose of providing the Firm with reasonable assurance of compliance with PCAOB requirements for reporting audit participants.

- A. The Firm has implemented updated guidance and policies directed toward ensuring compliance with PCAOB Rule 3211.
- B. The Firm's updated guidance and policies include:
  - i. designating a compliance officer who will maintain a compendium of audit engagements that details the audit engagements to which PCAOB Rule 3211 applies;
  - ii. utilizing a conclusion checklist to document that engagement teams complete Form AP for the audit engagements to which PCAOB Rule 3211 applies;
  - iii. utilizing a filing calendar to track filing deadlines to provide reasonable assurance of timely submissions; and
  - iv. regularly auditing the compliance process to provide reasonable assurance of adherence to the Firm's policies.

- C. The Firm has communicated this updated guidance and policies to relevant personnel and has provided relevant training to partners and staff. The Firm has also updated its policies to require annual trainings on compliance requirements and filing procedures. Further, the Firm will maintain a checklist documenting that partners and staff have performed the annual training on compliance requirements and filing procedures.

V.

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)(E) of the Act and PCAOB Rule 5300(a)(5), the Firm is hereby censured.
- B. Pursuant to Section 105(c)(4)(D) of the Act and PCAOB Rule 5300(a)(4), a civil money penalty in the amount of \$25,000 is imposed upon the Firm.
  - 1. All funds collected by the Board 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. Respondent shall pay this civil money penalty within ten (10) days of the issuance of this Order by: (1) wire transfer pursuant to instructions provided by Board staff; or (2) United States Postal Service money order, bank money order, certified check, or bank cashier's check (a) made payable to the Public Company Accounting Oversight Board, (b) delivered to the Office of Finance, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington D.C. 20006, and (c) submitted under a cover letter, which identifies the Firm as the respondent 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.
  - 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 Respondent shall pay pursuant to this Order, Respondent 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 Respondent's payment of the civil money penalty pursuant to this Order, in any private action brought against Respondent based on substantially the same facts as set out in the findings in this Order.

5. Respondent understands that the failure to pay the civil money penalty described above may result in summary suspension of Respondent's registration, pursuant to PCAOB Rule 5304(a), following written notice to Respondent at the address on file with the PCAOB at the time of the issuance of this Order.
- C. Pursuant to Section 105(c)(4)(G) of the Act and PCAOB Rule 5300(a)(9), the Firm is required to comply with its policies and procedures, including those intended to provide reasonable assurance that PCAOB reporting requirements are complied with, including timely filing auditor reports of certain audit participants pursuant to PCAOB Rule 3211.

ISSUED BY THE BOARD.

/s/ Phoebe W. Brown

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Phoebe W. Brown  
Secretary

November 19, 2024