

**ORDER GRANTING PETITION TO
TERMINATE BAR AND CONSENTING TO
ASSOCIATION WITH A REGISTERED PUBLIC
ACCOUNTING FIRM**

In the Matter of Gale Moore

PCAOB Release No. 105-2022-018

September 27, 2022

I.

On August 23, 2016, the Public Company Accounting Oversight Board (“Board” or “PCAOB”) issued a final decision and order imposing sanctions that barred Gale Moore (“Moore”) from being an associated person of a registered public accounting firm. Moore was permitted, pursuant to the order, to petition for Board consent to associate with a registered public accounting firm after two years from the effective date of the order.¹ The effective date of the Board’s order was October 17, 2016. Moore has filed a petition to terminate the bar and for Board consent to associate with SingerLewak LLP, a public accounting firm registered with the Board pursuant to Section 102 of the Sarbanes-Oxley Act of 2002, as amended, and PCAOB rules. By this Order, the Board is granting Moore’s petition.

The Board’s order imposing sanctions followed a three-day contested disciplinary hearing in July 2013, a hearing officer’s initial decision sanctioning Moore, and Moore’s subsequent appeal to the Board. In the Board’s order imposing sanctions against Moore, the Board found that she violated PCAOB rules and standards by failing to exercise due professional care, including professional skepticism, and failing to obtain and evaluate sufficient audit evidence with respect to an issuer’s revenue recognition and contract loss reserve estimate.

PCAOB Rule 5302(b) governs petitions to terminate a bar from being an associated person of a registered public accounting firm. Such petitions must be supported by an affidavit addressing certain factors and include certain exhibits as specified in Rule 5302(b)(2). Rule

¹ *In the Matter of Gale Moore, CPA*, PCAOB File No. 105-2012-004 (Aug. 23, 2016).

5302(b)(3) requires the petitioner to make a showing satisfactory for the Board to be able to determine that the proposed association would be consistent with the public interest. Such a determination depends on the petitioner's specific facts and circumstances.

On the basis of the information supplied and representations made relating to the factors identified in PCAOB Rule 5302(b)(4), it appears that Moore has met the requirements of Rule 5302(b) and that she has complied with the August 23, 2016 order barring her from being an associated person of a registered public accounting firm. Moreover, nothing has come to the Board's attention that would be a basis for an adverse decision on Moore's petition.

In view of the foregoing, the Board determines that the proposed association would be consistent with the public interest. Accordingly, it is hereby ORDERED that:

- A. The Board consents to Gale Moore's association with SingerLewak LLP, a registered public accounting firm;
- B. The bar against Gale Moore from being an associated person of a registered public accounting firm is hereby terminated;
- C. Gale Moore agrees that:
 - i. for a period of two years from the date of this Order, she will be supervised for all work she performs that is subject to the Board's jurisdiction, as set forth in Title I of the Sarbanes-Oxley Act of 2002, as amended;
 - ii. her supervisor will be Robert Schlener of SingerLewak LLP;
 - iii. she will provide her supervisor with a copy of this Order; and
 - iv. she will certify in writing to the Director of the Division of Enforcement and Investigations, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington D.C. 20006, her compliance with the above undertakings. The certification shall identify the undertakings, provide written evidence of compliance in the form of a narrative, and be supported by exhibits sufficient to demonstrate compliance. Moore shall submit such certification within thirty days of the close of the two-year period starting on the date of this Order. During and after such two-year period, Moore shall also submit such additional evidence of, and

information concerning, her compliance as the staff of the Division of Enforcement and Investigations may reasonably request.

ISSUED BY THE BOARD.

A handwritten signature in blue ink, appearing to read 'PWB', is written over a horizontal blue line.

Phoebe W. Brown
Secretary

September 27, 2022