

Order Making Findings and Disapproving Registration Application

*In re Registration Application of Johanson Group
LLP*

PCAOB Release No. 102-2024-001

February 20, 2024

I.

On December 7, 2023, the Public Company Accounting Oversight Board (“PCAOB” or “Board”), pursuant to PCAOB Rule 2106(b)(2)(ii), issued a Notice of Hearing on the Registration Application of Johanson Group LLP (“Applicant”). The Notice of Hearing afforded Applicant an opportunity for a hearing under PCAOB Rule 5500 to determine whether to approve or disapprove Applicant’s application for registration with the Board. The Board received from Applicant a timely request for a hearing on the registration application.

II.

Pursuant to PCAOB Rule 5205, Applicant has submitted an Offer of Settlement that the Board has determined to accept. Solely for the purpose of this proceeding 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 finding described in III.A below, which is admitted, Applicant consents to the entry of this Order Making Findings and Disapproving Registration Application as set forth below.

III.

On the basis of information obtained by the Board in connection with consideration of Applicant’s registration application, the Board finds¹ that:

- A. Applicant is a limited liability partnership headquartered in Monument, Colorado.

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

- B. From October 28, 2014 to July 11, 2023, Applicant was previously registered with the Board.
- C. Applicant, while previously registered with the Board, failed to file a Special Report on Form 3 to report that it became aware that its authorization to engage in the business of auditing or accounting in a particular jurisdiction had ceased to be effective. Applicant violated PCAOB Rule 2203 by failing to report the loss of its authorization to engage in the business of auditing or accounting in a particular jurisdiction.
- D. Applicant, while previously registered with the Board, failed to file a Special Report on Form 3 to report that it became aware that a disciplinary proceeding arising out of Applicant's conduct in the course of providing professional services for a client had been concluded as to Applicant. Applicant violated PCAOB Rule 2203 by failing to report that a disciplinary proceeding arising out of its conduct in the course of providing professional services for a client had been concluded as to the firm.
- E. Applicant's violations described above resulted from Applicant's failure to exercise the degree of care that the Board would expect of a public accounting firm under the circumstances.

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, it is hereby ORDERED:

That Applicant's application for registration with the Board is disapproved, provided, however, that with respect to any new application for registration submitted by Applicant after December 7, 2024, the Board will not issue a Notice of Hearing to determine whether to approve or disapprove such application based solely on the violations that are the subject of the findings contained in this Order.

ISSUED BY THE BOARD.



Phoebe W. Brown
Secretary

February 20, 2024